

REPORT

FROM

THE SECRETARY OF THE TREASURY,

IN ANSWER TO

A resolution of the Senate calling for the number of officers employed about the custom-house in Baltimore, &c.

JULY 24, 1848.—Read, and ordered to lie on the table.

AUGUST 7, 1848.—Ordered to be printed.

TREASURY DEPARTMENT,
July 21, 1848.

SIR: On the 24th of January, 1848, the following resolution was adopted by the Senate of the United States:

“Resolved, That the Secretary of the Treasury inform the Senate of the whole number of officers now employed in and about the custom-house of the United States in the city of Baltimore, with the compensation allowed to each; and that he also inform the Senate what was the number of such officers at the same custom house on the 4th day of March, 1845, and the compensation allowed each.”

This resolution was received at the department on Monday, the 26th of June, and the day succeeding a letter, a copy of which is hereto annexed, marked No. 1, was transmitted to the collector at Baltimore, calling for the information desired by the Senate. It will be perceived by the report of the collector, marked No. 2, hereto annexed, with the accompanying papers, that the increase of officers and compensation has been in proportion only to the increase of commerce and business in that port. This calculation is based upon an exclusion of the expense for revenue cutters in both years. Including, however, the expense for revenue cutters employed at the port of Baltimore, the increased expense of collecting the revenue at that port in 1847 over 1845 is, as stated by the collector, \$3,001.67, and deducting the expense of the warehousing system, which was not in operation in 1845, will show, as stated by the collector, “a decrease of expense in 1847 of \$4,431.83 less than the amount in 1845, notwithstanding a largely augmented commerce of the port in all its branches, and the greatly increased duties of the collector as depository, &c., &c.”

The increase of revenue in the port of Baltimore in 1847, as compared with 1845, was several hundred thousand dollars, or $30\frac{3}{16}$ per cent.; the increase of domestic imports \$3,575,223, or $57\frac{1}{2}$ per cent.;

the increased number of arrivals from foreign ports $52\frac{1}{2}$ per cent.; the increase of coastwise arrivals $33\frac{1}{2}$ per cent.; average rate of increase $43\frac{1}{2}$ per cent. Increase of compensation, excluding revenue cutters and officers, $30\frac{1}{8}$ per cent.; increase of compensation, including revenue cutters and officers employed at the port of Baltimore, about 7 per cent. A portion of this increased compensation has arisen necessarily from the warehousing system, which was in operation in 1847 but not in 1845. The correspondence between the collector and this department on the subject of warehouses at the port of Baltimore is herewith communicated, in letters numbered from 3 to 43 both inclusive.

From this correspondence it will be perceived that these warehouses were leased by the collector with the subsequent sanction of the department, for periods varying from one to two years, upon representations made by the collector, as well as by the surveyor of the port, of the urgent necessity of the case, which necessity, it is believed by me, did exist at the time. As soon, however, as it was ascertained that these warehouses could be dispensed with, directions to discontinue the same were given by this department on the 11th of January, 1848, as per letter No. 60, hereto annexed; and it is fully believed that for the present year the profits of the warehouse system, derived from storage, &c., will pay all the accruing rents. Under the system then in operation, the liberty, if extended to all merchants, to use private stores as warehouses for dutiable goods, scattered over every portion of the city of Baltimore, at points remote from each other and from the custom house, would, it was feared, greatly increase the risk to the government and be repugnant to the policy of exacting cash duties, unless government officers were sent to take charge of these stores, which would have greatly increased the number of officers and expenses. As it is, the increased expenditure for these warehouses, in putting the new system into operation in Baltimore, for the year 1847, has been less than \$5,000, and this year it is believed that the storage will pay the rents. The instructions to General Marriott and all other collectors, as regards the leasing of these warehouses, in circular dated August 14, 1846, and October 30, 1846, was to rent these warehouses always upon the most reasonable terms upon which proper stores could be obtained; and this department believes that these instructions were executed with fidelity by the collector aided by the surveyor. The instructions on this subject to collectors in my circular to them of the 14th of August, 1846, are as follows: "Care must be observed by collectors in renting stores, to select those of a substantial and secure character, and fire proof where they can be obtained; and the rents stipulated for must be as reasonable as can be procured."

Copies of various letters and correspondence between the collector and other officers of the customs at Baltimore are given, numbered from 44 to 60, both inclusive, by which it will be perceived that any increase of officers or expense was always reluctantly assented to by this department, and only upon the strongest representation from the collector of the urgent necessity of the case,

which necessity, it is believed, did exist. The necessity of avoiding any increase of expense was again and again urged by me upon the collector. In my letter to him on this subject, of the 19th of March, 1847, it was stated, "any increase of expense must be avoided;" and, upon further representations of the great necessity of the case, I stated to him, in my letter of the 26th of March, 1847, "I cannot consent to any increase of expense, unless my judgment is convinced that it is *indispensable*."

Circulars from this department to collectors and other officers of the customs, copies of which are hereto annexed, numbered from 61 to 72, both inclusive, were issued from time to time, enforcing the necessity of reducing the expenses of collecting the revenue, and of the number of officers, under which very great reductions have been effected; and the expense of collecting the revenue will be, it is believed, this year, half a million of dollars less than it was in 1845. These expenses, also, have been classified and subjected, by instructions from this department, to the prior supervision of the proper accounting officers of the treasury. The attention of the Senate is also particularly requested to the circular of the 1st of November, 1847, from this department, by which a large reduction was actually made in the expense of collecting the revenue, and requesting information from the collectors, with a view to still further reductions.

At the first session of Congress which convened after the 4th day of March, 1845, their attention was respectfully invited, by this department, to this important subject, in letters to the chairman of the Committee of Ways and Means, of the 16th of March, 1846, and the 25th of May, 1846, copies of which are hereto annexed, numbered 73 and 74. It will be perceived, by those communications, that Congress was urged to vest the department with power to reduce the expenses of collecting the revenue in the sum of \$537,864; and that they were further urged to subject these expenses, like all other expenditures, to specific appropriations made by law. On the 25th of May, 1846, the draft of a section to accomplish this object was prepared by this department, and communicated to the Committee of Ways and Means of the House, with a request that it might be inserted "as a new section to the bill reported to the committee for reducing the duties on imports." The object not being accomplished at that session, this department, at the next session, in its communication of the 8th of February, 1847, again urged the adoption of the measure. In that letter the department said: "It will be perceived, by reference to the communications of the 16th of March and 25th of May last, that this department then entertained and expressed the opinion, 1st. That under the new tariff the expenses of collecting the revenue might be reduced to the sum of \$1,520,000. 2d. That these expenses should be rendered subject to appropriations made by law. 3d. That an act of Congress was then deemed necessary to carry these great reforms fully into effect. 4th. That the propriety of embracing such an enactment in the tariff of 1846 was suggested to the committee, and a section submitted for that purpose. 5th. That it

was believed this great reduction could not take place to the full extent, unless accompanied by the enactment of the tariff of 1846. This act having gone into effect on the 1st of December last, it is believed, by this department, that these great reforms may be carried into full effect, and, with the co-operation of Congress, the sum of half a million of dollars a year may be saved to the treasury, without any detriment to the public service." Congress adjourned, however, without passing the bill, and the department itself, so soon as the necessary information could be obtained, proceeded to reduce these expenses for collecting the revenue, and the number of officers, to the utmost extent that was deemed practicable, without the co-operation of Congress. The department also brought these expenses, by the instructions before referred to, under the previous supervision of the proper accounting officers of the treasury, and a very large sum has been already saved to the treasury the last year, and a still greater will be effected the present year. At the present session of Congress, the House of Representatives, in compliance with the repeated recommendations of this department, have passed the bill suggested by it, reducing and limiting the expense of collecting the revenue, and subjecting it to appropriations made by law. This bill is now pending before the Senate, and referred by it to the Committee on Finance, to which committee a letter was addressed by this department, on the 7th day of June, 1848, earnestly recommending the passage of the bill, by which so large a reduction would be effected permanently and immediately in the expense of collecting the revenue and the number of officers employed. In conclusion, the department hopes that the Senate will perceive that constant and unremitting efforts have been made by it to reduce the expenses of collecting the revenue; that these efforts have been, to a great extent, successful; that these expenses, in the aggregate throughout the United States, have been, in fact, largely reduced, notwithstanding the vast increase of imports and revenue; and that further authority, at every session of Congress since the 4th of March, 1845, has been asked, and is now again requested, to enable the department still further to reduce these expenditures, and to subject them, like all other disbursements, to specific appropriations made by law.

Most respectfully, your obedient servant,

R. J. WALKER,
Secretary of the Treasury.

Hon. GEORGE M. DALLAS,
*Vice President of the United States and
President of the Senate.*

No. 1.

TREASURY DEPARTMENT,

June 27, 1848.

SIR: To enable me to answer the resolution of the Senate of the 24th instant, a copy of which is herewith enclosed, I have to request that you will furnish the department, as soon as practicable, with the information called for therein.

Very respectfully, your obedient servant,

R. J. WALKER,

Secretary of the Treasury.

WILLIAM H. MARRIOTT, Esq.,

Collector of the Customs, Baltimore, Md.

No. 2.

CUSTOM-HOUSE, DISTRICT OF MARYLAND,

July 8, 1848.

SIR: In obedience to the request in your letter of the 27th ult., that I should furnish your department with the information called for by the following resolution of the Senate of the United States, passed on the 24th day of June, 1848, viz: "Resolved, That the Secretary of the Treasury inform the Senate of the whole number of officers now employed in and about the custom-house of the United States, in the city of Baltimore, with the compensation allowed to each; and that he also inform the Senate what was the number of such officers, at the same custom-house, on the 4th of March, 1845, and the compensation allowed each," I have the honor to transmit, herewith, a statement, marked A, which, it is believed, contains all the information asked for by that resolution.

This statement contains a list of all the officers employed in and about the custom-house, at the period mentioned in the resolution; but as the compensation of some of these officers is by the *year* and of others by the *month*, at one of the periods, and by the day at the other, and of others again, by the day at both, I have caused to be made, and it is herewith forwarded, a tabular statement, marked B, which exhibits, at a view, the number of officers of every denomination, employed on the 4th of March, 1845, and on the 17th of June, 1848, their compensation for a year near each period, viz: for 1845 and 1847, and the total increase of number and compensation of the latter over the former year. From that statement it appears that there were twenty five officers, inclusive of clerks, employed in and about the custom-house, on the 17th of June, 1848, more than on the 4th of March, 1845, and at an increase of compensation of twenty-three thousand four hundred and thirty-eight dollars, and twenty-five cents.

To make a just comparison of the compensation allowed at each of these periods, with a view of testing the relative economy of

collecting the revenue, the increase of compensation to storekeepers and their clerks and porters, and a portion of the increase to the clerks in the custom-house, as estimated for the year 1847, over 1845, should be deducted from the aggregate increase of compensation for that year. *First*, the increase of compensation to storekeepers, &c., should be deducted, because the entire increase of compensation to these officers, is the result of the operation of the warehouse law, since the 4th of March, 1845. If that law had not gone into operation, the number of clerks and the amount of compensation would not have been increased to the amount of one cent. *Secondly*. A portion of the increase of compensation to clerks, viz: \$1,710, should also be deducted, that amount having been given to the clerks on account of the increased duties which have devolved on the collector, under the independent treasury and warehouse laws, and especially as depository of the public money. But for these additional duties, there would have been no increase of clerks in the collector's office.

The increase of compensation to all the officers in the custom-house in 1847, over 1845, is.....	\$23,438 25
Deduct on account of warehouses	\$7,433 50
Deduct on account of clerks in custom-house	1,710 00
	<hr/> 9,143 50
Increase of compensation in 1847 over 1845.....	<hr/> 14,294 74

This increase is equal to $30\frac{3}{4}$ per cent., on the compensation to officers allowed in 1845, and is fully justified by the increase of the revenue collected at this port in 1847, its commerce and navigation.

Amount of revenue collected in 1847	\$880,216 00
Amount of revenue collected in 1845	676,983 00
Increase in 1847	<hr/> 203,233 00

Rate of increase, $30\frac{3}{4}$ per cent.

Amount of domestic imports in 1847.....	\$9,826,479 00
Amount of domestic imports in 1845.....	6,251,256 00
	<hr/> 3,575,223 00

Rate of increase, $57\frac{1}{2}$ per cent.

Number of arrivals from foreign ports in 1847	568
Number of arrivals from foreign ports in 1845	373
Increase	<hr/> 195

Rate of increase, $62\frac{1}{2}$ per cent.

Number of coastwise arrivals for six months of 1847..... 355
 Number of coastwise arrivals for six months of 1845..... 266

Increase..... 89

Rate of increase, $33\frac{1}{2}$ per cent.

Average rate of increase $43\frac{1}{2}$ per cent.

From the above it appears that the increased compensation to officers in 1847 over 1845 bears a near proportion to the increase of the revenue collected in the former over the latter year.

Increase of compensation per cent..... $30\frac{2}{3}$

Increase of revenue per cent..... $30\frac{3}{10}$

Difference..... $\frac{11}{30}$

But the increased rate per cent. of the domestic imports, of the arrivals from foreign ports, and of the coastwise arrivals, each shows a wider difference, making an average excess of $12\frac{7}{12}$ per cent.

The resolution of the Senate calls for information as to the *whole number* of officers employed in and about the custom-house on the 5th of March, 1845, and on the 17th of June, 1848. I have not mentioned in statements marked A or B the compensation of the collector, naval officer, surveyor, measurer, gauger, and weigher, because these officers are compensated; the collector in fees and commission, and the others in fees, fixed by law, which vary each day according to the business done, and hence the amount of fees and commissions received by these officers on the days named in the resolution would furnish no just data to calculate the fees of a whole year. As an illustration of this, I have given the fees and commissions received by the collector and fees by the naval officer and surveyor on each of these days:

March 4, 1845. June 17, 1848.

Collector.....	\$13 55.....	\$10 34
Naval officer.....	5 40.....	7 75
Surveyor.....	4 90.....	4 70

The fees and commissions to the collector and the fees to the weigher, gauger, and measurer were more than sufficient to make up the maximum allowance to these officers in both years, 1845 and 1847, while the fees to the naval officer and surveyor fall short of their maximum.

The compensation to the appraisers being \$15,000 per annum by law, of course no difference in the compensation of these officers has occurred.

The number of boatmen on the 17th June, 1848, is less by *three* than on the 4th of March, 1845, and the compensation per annum in 1847 is less by \$240 than in 1845.

The increase of compensation to deputies and clerks in 1847 over 1845, as exhibited in statement B, is \$3,926. Of this sum \$600 is in the increase of the compensation to the deputy naval officer,

\$600 in compensation to a clerk allowed to the surveyor, and \$1,000 for an additional clerk to the appraisers. These allowances were made by the Secretary of the Treasury to the above officers on their application setting forth the necessity for them. The balance of this increase of compensation of \$3,926, viz: \$1,710 is for the increase of compensation to one clerk and the employment of others, rendered necessary by the increased work in the custom-house, arising from the warehouse and independent treasury laws, and more especially from the duties devolving upon me as depository of the public money. Had no additional duties devolved upon me since the 4th of March, 1845, there would have been no necessity for additional clerks, or for increasing the compensation of those already employed. The operation of the sub-treasury required that assistance should be given to the cashier in counting the money. This assistance is rendered by the clerk of the marine desk. The duties of that desk had always been sufficient for one clerk. It was, therefore, thought right that, as additional and highly responsible duties were imposed on him, his compensation should be increased, which was done, from \$1,095 to \$1,200.

As depository of the public money, I have received and paid away, as follows:

Amount received.....	\$1,462,243 68
Amount disbursed.....	1,405,395 67
	<hr/>
	2,867,639 35
	<hr/>

I have paid away, in interest on treasury notes, involving a variety of calculations, a large amount, to wit: \$ 30,758 28
And funded, at different times..... 487,400 00

All this money has been received and paid away in specie; accounts at length kept; duplicate and triplicate receipts taken; and, for all my trouble and responsibility, I have not received any compensation whatever. The only cost which the government has incurred for this service is the \$1,710, with a small amount of stationery and blank books. I believe that the sub-treasurer at New York is not only supplied with clerks for the performance of this work, but is also allowed a compensation for his own trouble and responsibility.

As regards inspectors: on the 5th of March, 1845, we had twenty-five inspectors; twenty at \$3 per day, and five, called "night inspectors," at \$1 25 per day. Since that time the five night inspectors have been converted into day inspectors, at \$3 per day. There are now twenty-five day inspectors and three clerks, with the pay, and who perform the duties of inspectors, when necessary. At all other times they are employed as clerks in the custom-house.

As the important and especial duty of the inspectors is to take charge of vessels arriving from foreign ports, and to superintend the discharging of their cargoes, the number of arrivals of such

vessels is, perhaps, the best test of the number of inspectors necessary for that service.

The ratio of increase of arrivals is..... $52\frac{1}{3}$ per cent.

The ratio of increase of inspectors is..... 12 “

Difference..... $40\frac{1}{3}$ “

Were the number of inspectors to be in proportion to the increase of arrivals, the number, instead of twenty-five, would be about thirty-eight.

The number of watchmen has been increased from ten to twenty-three. The reason for this increase will be satisfactorily shown by the letter of the surveyor, herewith transmitted, marked D.

Before the warehouse law of 1846 went into operation, the government had but one public store at this port; to attend to which there seems to have been but one keeper, at a salary of \$600 per annum. When, from press of business, one store-keeper was found to be insufficient to perform the duties, an inspector was, from time to time, detailed to assist him. There was, at that time, but one porter employed regularly. If the services of others were required to perform the work of porters, they were employed as occasion required; the amount of goods stored was too inconsiderable to demand of more porters than one by the month. Since the warehouse law has gone into operation, the case is widely different. It was soon found that the public store-house, belonging to the government, was not sufficient to hold all the goods offered for warehousing. To accommodate the merchants, it became necessary to rent an additional warehouse, and then another, and afterwards another—making, in all, four stores. Each of these stores being remote from the other, required a store-keeper and porter; and, the two principal ones, a clerk, each. Accordingly, from time to time, as needed, store-keepers, clerks, and porters have been increased, until there are at present, as stated in statement B, three store-keepers, two clerks, and four porters, at an aggregate compensation of \$8,459 50; while, in 1845, the compensation paid was \$1,020. As a credit against this, however, may be placed the amount of storage through these respective periods:

	1845.	1847.
Compensation paid.....	\$1,020 00	\$8,459 50
Storage received.....	857 24	3,747 33
	<u>162 76</u>	<u>4,712 17</u>

The storage of the warehouses ought, perhaps, to be equal, or nearly so, to the expenses of conducting them; and would be, if government had houses well adapted to the purpose. As it is, in order to accommodate the merchants, we have to rent such warehouses—not as will suit, but as we can get—houses so small that the storage, if they were always full, would scarcely pay the ex-

pense of conducting them. The expense of a *large* warehouse is very little more than a *small* one; each requires, at least, a store-keeper and porter. I know of no other way to obviate this difficulty, than for the government to build another suitable warehouse, make a permanent lease of one, or allow goods to be stored in private warehouses, under such regulations as will insure protection to the revenue, when the government warehouse will not hold all the goods that are offered for warehousing. Finding the expenses to run so far beyond the profits of the system, I have already given up one warehouse, and shall give up another so soon as the lease expires, which will be in the current year, hoping to be able to get along without it.

Whilst the apparent increase of all the expenses in the collection of the revenue, in 1847, over 1845, is \$23,438 25, there has been no expense, at this custom-house, for the revenue marine service, for the year 1847—there not having been a cutter on this station since the 30th June, 1846. The amount of expenditures of the revenue marine service, for 1845, is \$20,436 58, as per statement marked R, herewith enclosed. There has been disbursed for this service, in 1847, \$12,317 13, in payment of drafts drawn by the Secretary of the Treasury, for payment of officers, &c., in *other districts*. This whole expenditure of \$20,436 58, deducted from the increase of \$23,438 25, will leave only an actual increase, in the expenses of this port, for the year 1847, over 1845, of \$3,001; and the deduction, from the expenses of 1847, of \$7,433 50, on account of warehouses, under the warehousing system, which was not in operation in 1845, will show a decrease of expenses, in 1847, of \$4,431 83, less than the amount in 1845, notwithstanding the largely augmented commerce of the port, in all its branches, and the greatly increased duties of the collector, as depositary, &c., &c.

I hope I shall be pardoned for saying that I have not been absent from the custom-house one day, from the date of my appointment, except when at Washington on official business; and that, in consequence of the important additional duties imposed on me, as sub-treasurer or depositary of the public moneys, *since I came into office*, I have been compelled to attend at the custom-house almost every afternoon, in order that I might be enabled properly to perform the obligations required of me by the government.

It gives me pleasure to comply with the resolution of the Senate; and I am thankful to the distinguished senator who submitted it, for the opportunity he has afforded me to make an exposé of the affairs of this custom-house, since I have had the honor to become the collector. With the confident belief and sincere hope that it may be approved by him, by the Senate, and by yourself,

I have the honor to be, sir, your obedient servant,

W. H. MARRIOTT, *Collector*.

HON. ROBERT J. WALKER,
Secretary of the Treasury.

A.
A LIST
OF

OFFICERS EMPLOYED IN THE CUSTOM-HOUSE AT BALTIMORE.

WITH

*The compensation allowed to each on the 4th of March, 1845, and
24th of June, 1848.*

A.

A list of all the officers employed in and about the custom-house of the United States, in the city of Baltimore, with the compensation allowed to each, on the 4th of March, 1845, and on the 24th of June, 1848.

On the 4th day of March, 1845.			On the 24th day of June, 1848.		
No.	Names.	Compensation.	No.	Names.	Compensation.
	William H. Marriott, collector	Fees by law		William H. Marriott, collector	Fees by law
	Samuel J. K. Handy, naval officer	do.		James Polk, naval officer	do.
	Thomas Lloyd, surveyor	do.		William H. Cole, jr., surveyor	do.
	James P. Heath, weigher	do.		Joseph Hankey, weigher	do.
	Emanuel Stansbury, gauger	do.		Emanuel Stansbury, gauger	do.
	Philip Lawrenson, measurer	do.		Philip Lawrenson, measurer	do.
	S. Sultz, marker	do.		S. C. Roszel, marker	do.
	<i>Inspectors.</i>			<i>Inspectors.</i>	
1	Marcus R. Hook	\$3 00 per diem	1	Marcus R. Hook	\$3 00 per diem
2	Thomas Kendal	3 00 do.	2	Thomas Kendal	3 00 do.
3	Lloyd Thomas	3 00 do.	3	Lloyd Thomas	3 00 do.
4	James C. Barry	3 00 do.	4	James C. Barry	3 00 do.
5	Robert Mackubin	3 00 do.	5	Richard N. Snowden	3 00 do.
6	J. Lowry	3 00 do.	6	Samuel Harker	3 00 do.
7	J. Nants	3 00 do.	7	R. H. Pratt	3 00 do.
8	J. Creery	3 00 do.	8	L. A. Jenkins	3 00 do.
9	James Tilghman	3 00 do.	9	John Lester	3 00 do.
10	Robert Neilson	3 00 do.	10	Robert M. Welsh and boarding officer	3 00 do.
11	George W. Burke	3 00 do.	11	H. Duvall	3 00 do.
12	R. Aitkin	3 00 do.	12	James Toner	3 00 do.
13	T. Carroll	3 00 do.	13	B. Randal	3 00 do.
14	Charles Soran	3 00 do.	14	J. H. Springer	3 00 do.
15	F. Reiley	3 00 do.	15	H. McDonell	3 00 do.
16	F. Waggaman	3 00 do.	16	Daniel S. Biser	3 00 do.
17	Thomas E. Tilden	3 00 do.	17	Michael McDonald	3 00 do.

18	John Patrick	3 00...do.....
19	G. C. Veazey	3 00...do.....
20	W. H. Vanwyck	3 00...do.....
21	William Bachelor, night inspector.....	1 25...do.....
22	William Burke.....do.....do.....	1 25...do.....
23	Christian Slemmer.....do.....do.....	1 25...do.....
24	Thomas Bassett.....do.....do.....	1 25...do.....
25	Timothy Dempsey.....do.....do.....	1 25...do.....

Watchmen.

1	William V. Jenkins	\$1 25 per day.....
2	J. P. Smith	1 25...do.....
3	C. Slemmer	1 25...do.....
4	S. Barton	1 25...do.....
5	William Legare	1 25...do.....
6	T. McGill	1 25...do.....
7	O. Webster	1 25...do.....
8	E. Weinerman	1 25...do.....
9	William Durham	1 25...do.....
10	J. Wysham	1 25...do.....

18	Philip Muth, jr.	3 00...do.....
19	Samuel Steele	3 00...do.....
20	George Elliot	3 00...do.....
21	Alexander Ringold	3 00...do.....
22	L. R. Mister	3 00...do.....
23	John H. Marriott	3 00...do.....
24	Elias Brown	3 00...do.....
25	J. E. Toole	3 00...do.....

Watchmen.

1	Wm. V. Jenkins, } At the custom-house; {	\$1 75 per day.....
2	E. Weinerman, } always on duty..... {	1 75...do.....
3	J. J. Salty	1 50...do.....
4	O. Webster	1 50...do.....
5	S. Hindes	1 50...do.....
6	William Durham	1 50...do.....
7	J. Wysham	1 50...do.....
8	Daniel Cox	1 50...do.....
9	James C. Murray	1 50...do.....
10	Thomas R. Scott	1 50...do.....
11	Wm. H. Gordon	1 50...do.....
12	P. R. Fryer	1 50...do.....
13	James Myers	1 50...do.....
14	John Smith	1 50...do.....
15	Robert McElwee	1 50...do.....
16	J. Wellslager	1 50...do.....
17	Alexander McKinley	1 50...do.....
18	J. Brockholtz	1 50...do.....
19	D. McDonald	1 50...do.....
20	Edward Ousler	1 50...do.....
21	Simon Kemp	1 50...do.....
22	John C. Hennick	1 50...do.....
23	Thomas Toos	1 50...do.....

Boatmen.

1	Peter Cornelius	\$35 00 per month...
2	William Woollen	35 00...do.....
3	B. F. Tear	35 00...do.....
4	Abraham Parks	25 00...do.....

Boatmen.

1	Peter Cornelius	\$1 50 per day.....
2	Thomas Pitts	1 50...do.....
3	William Brown	1 50...do.....
4	John Muicher	1 50...do.....

A.—List of officers employed in the custom-house at Baltimore—Continued.

On the 4th day of March, 1845.

No.	Names.	Compensation.
<i>Boatmen—Continued.</i>		
5	John West	\$35 00 per month...
6	Thomas Williams	35 00....do.....
7	John McNerhany	35 00....do.....
8	George W. Gordshell	35 00....do.....
9	Nicholas Boone	35 00....do.....
10	Adam Boss	35 00....do.....
11	James Palley	35 00....do.....
<i>Deputies and clerks.</i>		
	John C. Van Wyck, deputy collector	\$1,500 per annum...
	Robert Lyon	1,400....do.....
	James Hamilton	1,200....do.....
	H. King	2 00 per diem....
	John E. Toole	2 00....do.....
	B. Marriott	2 00....do.....
	R. M. Welsh	2 00....do.....
	M. H. Keene, deputy naval officer	900 per annum....
<i>Clerks.</i>		
	Alexander Young, in appraiser's office	\$1,000 per annum...
	Justus Hoppe.....do.....do.....	2 00 per diem.....

On the 24th day of June, 1848.

No.	Names.	Compensation.
<i>Boatmen—Continued.</i>		
5	William Allen	\$1 50 per day.....
6	George W. Gordshell	1 50....do.....
7	George Scarf	1 50....do.....
8	John M. Couder	1 50....do.....
<i>Deputies and clerks.</i>		
	John C. Van Wyck, deputy collector	\$1,500 per annum...
	W. H. Van Wyck	1,500....do.....
	James Hamilton	1,200....do.....
	Edward A. Slier	1,200....do.....
	H. R. Pratt	2 00 per diem....
	N. R. Waters	2 00....do.....
	Charles Soran	2 00....do.....
	John R. Diggs*	3 00....do.....
	Robert Bines*	3 00....do.....
	B. Marriott*	3 00....do.....
	B. A. Vickers, deputy naval officer	1,500 per annum...
	William L. Polk, temporary clerk	2 00 per diem....
	J. J. Chase, clerk in surveyor's office	2 00....do.....
<i>Clerks.</i>		
	Alexander Young, in appraiser's office	\$1,000 per annum...
	Robert Neilson	1,000....do.....
	P. R. Frieze, German translator	2 00 per diem....

Storekeepers' clerks.

John Mortimer..... \$600 per annum.....

Porters.

Charles Owsler..... \$35 per month.....

Storekeepers and clerks.

John Mortimer, storekp'r under custom-house. \$600 per annum...
 Levin Handy, principal storekeeper..... 1,150....d.....
 Luther Wilson, clerk to storekeeper..... 1,095....do.....
 Resin D. Hewitt, storekeeper No. 2..... 1,150....do.....
 James P. Heath, clerk No. 2..... 2 00 per day.....
 George W. Burke, storekeeper No. 3..... 1,095 per annum...

Porters.

Jesse W. Lee, at No. 1..... \$1 50 per day.....
 Robert Forsyth, at No. 2..... 1 50....do.....
 Thomas Williams, collector's office..... 1 50....do.....
 Edward Latham.....do.....do..... 1 50....do.....
 Andrew Hannegan, surveyor's office..... 1 50....do.....

* Clerks in the custom-house, performing occasionally, when required, the duty of inspectors, at \$3 per day.

JULY 8, 1848.

W. H. MARRIOTT, Collector.

B.

Date.	Appraisers.		Boatmen.				Deputies and clerks.				Inspectors.			Watchmen.			
	Number.	Compensation.	Number.	Compensation.	Decrease of number.	Decrease of compensation.	Number.	Compensation.	Increase of number.	Increase of compensation.	Number.	Compensation.	Increase of compensation.	Number.	Compensation.	Increase of number.	Increase of compensation.
1848	2	\$3,000 00	8	\$4,380 00	3	.....	16	\$16,341 00	6	\$7,211 00	25	\$27,375 00	\$3,193 75	23	\$10,402 50	13	\$5,840 00
1845	2	3,000 00	11	4,620 00	....	\$240 00	10	9,130 00	....	.....	25	24,181 25	.....	10	4,562 50	.....	.....

B—Continued.

Storekeepers and their clerks.				Porters to warehouses.				Totals.			
Date.	Number.	Compensation.	Increase of number.	Date.	Number.	Compensation.	Increase of number.	Total numbers.	Total increase of numbers.	Total compensation.	Total increase compensation.
1843	6	\$5,716 00	5	1843	5	\$2,737 50	4	85	25	\$69,952 00	\$23,433 25
1845	1	600 00	.....	1845	1	420 00	.....	60	.....	46,513 75	.....

JULY 8, 1848.

W. H. MARRIOTT, *Collector.*

R.

A statement of the officers of the United States revenue marine service, employed in the district of Baltimore, for the year 1845.

Captain Henry Prince, jr.,

Captain John A. Webster,

Captain William W. Polk,

Lieutenant George Clarke,

Lieutenant James W. Jones,

Lieutenant William R. Pierce, who were employed on board the revenue schooner Madison.

No officers were employed during the year 1847, in the district of Baltimore.

Amount disbursed in the district of Baltimore, on account of the United States revenue marine service for the year 1845, \$20,436 58

Do. do. do. do. 1847, 12,317 13

During the year 1847, no cutter was employed on this station, and the disbursements on account of revenue marine service were made for expenses incurred in other places, upon drafts on the collector by the Secretary of the Treasury.

W. H. MARRIOTT,

Collector, port of Baltimore.

JULY 8, 1848.

D.

DISTRICT AND PORT OF BALTIMORE,

Surveyor's office, July 6, 1848.

SIR: In accordance with the request contained in your communication of the 28th ultimo, I respectfully transmit to you the enclosed statement, showing the number of officers, and the compensation allowed each, that were employed in the inspector's department of the custom-house on the 4th of March, 1845, and on the 27th of June, 1848, from which it will be seen that there has been an increase of watchmen, imperatively demanded by the increase of commerce of this port. The number of vessels arriving at this port, from foreign ports, were,

For the year 1845.....	373
Do. 1846.....	479
Do. 1848.....	563
And from the 1st of January to 30th of June, 1845.....	266
Do. do. do. do. 1848.....	355

When it is remembered that every vessel arriving here is at once put in charge of an inspector, and that he is engaged discharging her cargo, and making the return, from one week to three weeks, according to the quantity of cargo to be unladen, it will at once be perceived that the increase of officers has been much inadequate to the increase of the business of the port.

At your suggestion, early in 1845, I submitted to you a plan for the reorganization of the custom regulations of this port, as its inefficiency was, at that time, too apparent. The plan proposed, divided the port into two districts—the upper and lower. The upper comprising the wharves and docks in town; the lower, Fell's Point and Canton wharves, &c., and these districts sub-divided into five watch districts, each requiring to render proper protection to the revenue, the services of two watchmen, one for *day* and the other for *night* duty. At that time there were but ten watchmen, a number totally inadequate to the establishment of any system which would promise protection, it being seen that twenty would be required for the district duty alone. And when it is considered that a watchman has to be assigned to every vessel arriving from a foreign port, to relieve the inspector at his meals, and to relieve him at sun-down and remain in charge all night, until relieved by the inspector at sun-rise next morning, it will be seen that it is exceedingly difficult to get along with the present force, and that, certainly, no reduction of that number can be borne.

At the same time a reorganization of the inspector's districts was necessary to the proper securing of a regular registering, enrollment and licensing of vessels, and to a proper surveillance of the coasting trade, which has rapidly increased since that period, (the number of vessels arriving *coastwise* being, from the 1st of January to the 30th of June, 1845, 266, and from the 1st of January to the 30th of June, 1847, 355, and a further increase for the six months of this year,) and to that end the port was divided into six districts, a list of which is herewith furnished, as it was feared that vessels had been sailing without complying with the requirements of law, by annually renewing their licenses, in some instances as long as six or eight years. And the beneficial result of this system is evidenced by the fact that in 1844, there were 110 vessels registered, and in 1847, there were 171 registered. In 1844, there were enrolled 153, and in 1847, 222; and in 1844, there were licensed 354 vessels, and in 1847, there were licensed 442. By this regulation the above list of inspectors was reduced 7, leaving but 16 to the duty of discharging cargoes.

As you well know, there have been many periods in the past year when the present number of officers was totally inadequate to the discharge of their largely increased duties, having been compelled, in many instances, from press of business, to give in charge of one inspector two, three, and sometimes four vessels at the same time.

Copies of the plan proposed for dividing the port into districts, as herein before mentioned, are herewith transmitted.

In conclusion, I would respectfully state that no reduction could be made in the number of officers in this department, without being seriously detrimental to the public service.

Very respectfully, your obedient servant,

WM. H. COLE, JR.,
Surveyor.

WM. H. MARRIOTT, Esq.,
Collector of the port of Baltimore.

Circular to the weigher, measurer, guager, and marker.

DISTRICT AND PORT OF BALTIMORE,

Surveyor's Office, September 19, 1846.

The weigher, measurer, guager, and marker are hereby required to report at the surveyor's office, in person, or by deputy, at 10 o'clock, at 12 o'clock, and at 2 o'clock, p. m., for the purpose of receiving any orders that may be necessary. They will in no event cause any delay to the merchants. In a press of business they will be required to appoint additional deputies, so as to be prepared to weigh, measure, guage, or mark any cargo at any moment the owner or consignee may require.

They are also required to keep a duplicate copy of their entry book, which in no case is to be taken from the surveyor's office, where those interested can have reference to it at all times. Every entry that is made by the above officers must be examined and passed before presented to the adjusting clerk.

A written report will be made by them every morning at 10 o'clock, at what cargo or cargoes they may be engaged, the name of the vessel, the consignee, the character of the cargo, and every other information that may be deemed necessary, for which purpose blank forms will be furnished them at this office.

WILLIAM H. COLE, JR.,

Surveyor.

Regulations for Boats.

SURVEYOR'S OFFICE, *April 1, 1846.*

- 1st. The boats always to be kept clean and in good condition.
- 2d. The stations are McKim's mill in town, and Keri's wharf on the Point.
- 3d. One of the boatmen to be found constantly in attendance on each of the boats, to guard them from accidents, and to find his partner whenever called for by an officer.
- 4th. From the 1st of May to the 31st of October, the boatmen to commence duty at 7 o'clock in the morning, and from the 1st of November to the 30th of April, at 8 o'clock. Both the small boats to be at the station in town in the morning, and remain there until the custom-house opens, (unless called for at an earlier hour by an officer,) when one will proceed to the Point. At 10 o'clock one to start from town, and the other from the Point, and continue to run in this way every hour, until 12 o'clock, m.; at a quarter past 12 o'clock the boatmen to go to dinner; for which purpose they are allowed one hour and a quarter; at half past 1 o'clock, the boats are to leave town and the Point at the same time; and at 3 o'clock, the boat in town to proceed to the Point, where both are to remain in readiness, for any officer who may require their services, until after working hours; when they shall be put up for the day.

5th. Under all circumstances, the boatmen are required to call at least once in *every hour* at the *surveyor's office* for such papers as he may have to transmit to the officers.

6th. The boatmen are required to attend at the custom-house early in the morning, to assist in cleansing the office, making fires, &c., and also at such other hours of the day, when called for to attend to other public business.

7th. The inspectors are requested to see that the regulations, Nos. 1, 2, 3, and 4, are observed, and report any deviations from them that may occur.

8th. The boatmen attached to the boarding barge, when not engaged by the boarding officer in the discharge of their duties, are directed to be always in attendance at the custom-house.

WILLIAM H. COLE, JR.,
Surveyor.

Regulations for the watchmen who are employed in aid of the revenue for the port of Baltimore.

SURVEYOR'S OFFICE, PORT OF BALTIMORE,

September 1, 1846.

The watchmen are required to assemble every morning at 10 o'clock at the custom-house, at which hour the roll will be called by the captains of the watch and the absentees reported; they will then receive their instructions, with which instructions they are strictly to comply; they are required to take charge of every vessel that may arrive upon their respective districts, and remain with it, under all circumstances, until relieved by the inspector to whom said vessel may be assigned; upon the failure of the inspector to relieve them at the proper time, they will report the same to the captains of the watch, by whom it will be reported to this office, and in no instance must they absent themselves, without application at this office; and obtaining leave of absence.

The captains of the watch will report themselves at this office at 9, at 12, and at 2 1/2 o'clock, each day, for the purpose of obtaining information of the arrival of vessels; to ascertain, by a careful attention, all arrivals after the custom-house has closed; to report the vessels so arriving the next morning at 9 o'clock, and to place the vessels immediately in charge of a watchman; they will call the roll at 10 o'clock at the custom-house, and report all who are absent; they will daily visit their districts, and in every instance make known to this department every violation of the above orders, and every neglect of duty.

WILLIAM H. COLE, JR.,

Surveyor.

DISTRICT AND PORT OF BALTIMORE,
Surveyor's Office, December 8, 1845.

The following rules and regulations have been adopted for the government of this department of the custom-house of the port of Baltimore:

Circular to Inspectors, of the 1st May, 1845.

Inspectors having vessels in charge are expected to be constantly on board, whether she be discharging her cargo or not, during working hours, that is from 6 o'clock in the morning until 12 o'clock at noon, which time he will be relieved by a watchman. The inspector will return at 2 o'clock and dismiss the watchman until 6 o'clock, at which time the vessel will be placed in charge of the watchman; upon the non-attendance of the watchman at the proper time, the inspector will report that fact at this office; but in no instance must an inspector leave a vessel which he may have in charge, until he has securely locked her hatches and placed a watchman on board. After the cargo has been entirely discharged, the stores allowed, and upon a careful and thorough examination of every part of said vessel the inspector is satisfied, beyond a doubt, there is not any article remaining on board, then the inspector will inform the watchman that his services are no longer required, and he will be accordingly withdrawn, except in the event of her having an unusual quantity of stores, which would be dutiable if landed; the watchman will then be on duty to see that no such stores are landed until the sailing of said vessel, these regulations will be enforced, whether the cargo of said vessel be dutiable or not.

Inspectors, to whom districts are assigned, are requested to be always actively engaged upon their districts, that is from 6 o'clock until 12, m., and from 2 until 6 o'clock, p. m. It will be their duty to ascertain that all vessels, of whatever class, have been duly licensed and enrolled, and that the same has been renewed every year, according to the act of Congress in relation thereto; they will take charge of every vessel coming from a foreign port, until the discharging of said vessel has been committed to them or some other inspector of the customs, and they are expected to give the same care and attention to their respective districts, at all hours, as they would to a vessel discharging her cargo under their charge.

SURVEYOR'S OFFICE,
October 16, 1845.

The following circulars were issued upon the 5th of May last, to which your attention is respectfully called:

Inspectors not in immediate duty are required to report themselves every morning at 9 o'clock at this office, and to remain in their office from 9, a. m., until 2½ o'clock, p. m.

Inspectors are particularly requested not to allow any article of import, requiring to be *weighed, gauged, or measured*, to leave the vessel, until the same has passed through the hands of the proper officer.

SURVEYOR'S OFFICE,
May 18, 1845.

Inspectors are expected and required, in all cases of their appointments to vessels arriving from foreign ports, to furnish a list of stores, without respect to quantity, and in duplicate and separate paper, to be submitted to the collector for his approval before appending it to their returns.

Inspectors are also directed to examine the baggage of masters, mates, and crews of vessels, before allowing it to leave the vessel.

WILLIAM H. COLE, Jr.,
Surveyor.

To the Surveyor of the Port and District of Baltimore.	Remarks.	Names of witnesses on duty.
To the Collector of the Port and District of Baltimore.	<p>First District.</p> <p>Henry Martin, Joseph Martin, and George Martin, Dock No. 1, North Wharf.</p> <p>Second District.</p> <p>George Martin, James Martin, and George Martin, Dock No. 2, North Wharf.</p> <p>Third District.</p> <p>James Martin, Dock No. 3, North Wharf.</p> <p>Fourth District.</p> <p>James Martin, Dock No. 4, North Wharf.</p> <p>Fifth District.</p> <p>James Martin, Dock No. 5, North Wharf.</p> <p>Sixth District.</p> <p>James Martin, Dock No. 6, North Wharf.</p> <p>Seventh District.</p> <p>James Martin, Dock No. 7, North Wharf.</p> <p>Eighth District.</p> <p>James Martin, Dock No. 8, North Wharf.</p> <p>Ninth District.</p> <p>James Martin, Dock No. 9, North Wharf.</p> <p>Tenth District.</p> <p>James Martin, Dock No. 10, North Wharf.</p>	<p>James Martin, Dock No. 1, North Wharf.</p> <p>George Martin, Dock No. 2, North Wharf.</p> <p>James Martin, Dock No. 3, North Wharf.</p> <p>George Martin, Dock No. 4, North Wharf.</p> <p>James Martin, Dock No. 5, North Wharf.</p> <p>George Martin, Dock No. 6, North Wharf.</p> <p>James Martin, Dock No. 7, North Wharf.</p> <p>George Martin, Dock No. 8, North Wharf.</p> <p>James Martin, Dock No. 9, North Wharf.</p> <p>George Martin, Dock No. 10, North Wharf.</p>

Report of the collector of the night watch, on the lower division of the boat.

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WATCH REPORT.

PORT OF BALTIMORE,

184

Report of the captain of the night watch, on the lower division of the port, for the night of the

184

Districts.	Names of watchmen on duty.	To what duty assigned.
FIRST DISTRICT. From Jones's Falls to Chase's Wharf, including all intermediate points.		
SECOND DISTRICT. Ramsey's Wharf, Screw Dock, and Jackson's Wharves.		
THIRD DISTRICT. County Wharf, Mason's Wharf, and Craig's Wharf.		
FOURTH DISTRICT. Howell's Wharf, Corner's Wharf, and Betts's Wharf.		
FIFTH DISTRICT. Gibson's Wharf, Donnell's Wharf, Waters's Wharf, and all the Canton wharves, to Lazaretto.		

Remarks.

To the SURVEYOR of the port and district of Baltimore.

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WATCH REPORT.

PORT OF BALTIMORE,

184 .

Report of the captain of the night watch, on the upper division of the port, for the night of the of 184 .

DISTRICTS.	Names of watchmen on duty.	To what duty assigned.
FIRST DISTRICT. From Bowly's Wharf, including Hughes's Quay, to Fort McHenry.		
SECOND DISTRICT. From Bowly's Wharf to Smith's Dock, including all intermediate points.		
THIRD DISTRICT. Frederick Street Dock, both sides.		
FOURTH DISTRICT. Dugan's & McElderry's Wharf to Jones's Falls, including all intermediate points.		
FIFTH DISTRICT. Spring Gardens.		

Remarks.

To the SURVEYOR of the port and district of Baltimore.

INSPECTOR'S REPORT.

PORT OF BALTIMORE,

184 .

Report of the inspectors of the customs, having in charge vessels on the upper division of the port, for the of 184 .

Districts.	Names of inspectors.	Remarks.
FIRST DISTRICT. From Bowly's Wharf, including Hughes's Quay, to Fort McHenry.		
SECOND DISTRICT. From Bowly's Wharf to Smith's Dock, including all intermediate points.		
THIRD DISTRICT. Frederick Street Dock, both sides.		
FOURTH DISTRICT. Dugan's & McElderry's Wharf to Jones's Falls, including all intermediate points.		
FIFTH DISTRICT. Spring Gardens.		

Remarks.

PORT OF BALTIMORE

184

To the SURVEYOR of the port and district of Baltimore.

MAJCH REBOVL

[67]

26

SURVEYOR'S OFFICE, May 1, 1846.

The following regulations will take place from this date:

Robert M. Welch, deputy surveyor and boarding officer; James C. Barry, debenture inspector.

Hamlet Duvall, Beale Randell—district No. 1, Pratt street and Light street wharves, extending along Hughes's Quay.

James Toner—district No. 2, Bowly's wharf, Commerce street, Patterson's, Spear's and Smith's docks, and Corner's wharf.

James H. Springer—district No. 3, Frederick street dock, both sides, wharf opposite tobacco warehouse.

Hamilton McDowell—district No. 4, from southwest corner of Dugan's wharf to the draw-bridge, intermediate docks, wharves, &c.

Michael McDonald—district No. 5, Fell's point and Canton wharves.

Levin R. Mister—district No. 6, Spring Gardens.

SURVEYOR'S OFFICE, May 14, 1846.

It will be required of the district inspectors to report the names and class of vessels which may have arrived in their several districts, up to 6 o'clock, p. m., the next morning at this office by 10 o'clock, a. m.; to inspect the cargo of each vessel, and to report what foreign *spirits* are being landed, in their original casks, the marks not being obliterated, unaccompanied by certificates, (the form of the return will be furnished the district officers, on application at this office;) to keep a true and correct registry of the license of all vessels in the district, and upon the expiration of the license to see that the same is promptly renewed. It is expected that the utmost care and vigilance will be exercised by the officer in the execution of this order.

WILLIAM H. COLE, Jr., Surveyor.

INSPECTOR'S REPORT.

PORT OF BALTIMORE,

184

Report of the inspectors of the customs, having vessels in charge on the lower division of the port, for the of 184

Districts.	Names of inspectors.	Remarks.
FIRST DISTRICT.		
From Jones's Falls to Chase's Wharf, including all intermediate points.		
SECOND DISTRICT.		
Ramsey's Wharf, Screw Dock, and Jackson's Wharves.		
THIRD DISTRICT.		
Conny Wharf, Mason's Wharf, and Craig's Wharf.		
FOURTH DISTRICT.		
Howell's Wharf, Corner's Wharf, and Betts's Wharf.		
FIFTH DISTRICT.		
Gibson's Wharf, Donnell's Wharf, Waters's Wharf, and all the Canton wharves, to Lazaretto.		

Remarks.

To the SURVEYOR of the port and district of Baltimore.

BALTIMORE, NAVAL OFFICE,

July 6, 1848.

SIR: In compliance with your request to me "to state, if any, what is the increase of the expenses of the naval office of this port since the 4th of March, 1845, and my opinion of any other increase of expenses in this custom-house, the necessities of them, &c.," I have to observe, that, for many years, there has been a deputy naval officer in this office. Formerly, he received the compensation of an inspector, *three dollars per diem*, or \$1,095 per annum, and, as clerk in the naval office, \$400 per annum, making, together, the sum of \$1,495. Congress subsequently passed a law that inspectors should not receive compensation for any other service; hence, this arrangement was discontinued.— On the 4th of March, 1845, the compensation received by the deputy of this office was \$900 per annum. He died some time in the following April. On the 1st of May, the present deputy naval officer came into the employment of the government. At his request, I made application to the Secretary of the Treasury for an increase of his compensation to \$1,500 per annum, the same that was allowed at the ports of Boston, New York, Philadelphia, &c. The duties of the deputy naval officer here were considered equally responsible and arduous with the duties of the same officers at the ports above named; and Baltimore is specified in the law with these same ports, authorizing the compensation of \$1,500 to said deputies. If there is more labor to be performed at these other ports than at Baltimore, there are additional clerks to perform it. Under these considerations the application was granted.

It is believed that, upon comparison, the service in this naval office will be found to be as economically performed, (if not more so,) as at any other of the above named ports.

So far as I have been able to judge, I am of the opinion that all the work in the various departments of this custom-house is done with a strict regard to economy. I do not know in what branch, except possibly in the warehouse department, the expenses could be curtailed without detriment to the public service.

Yours, respectfully,

JAS. POLK, *Naval Officer.*

WM. H. MARRIOTT, Esq.,

Collector for the district of Baltimore.

APPRAISER'S OFFICE, PORT OF BALTIMORE,

July 6, 1848.

SIR: As surviving appraiser, who was in office at the period Mr. John Lowry was removed, and the vacancy filled by the appointment of Mr. Robert Neilson, I owe it to myself to request you will, in furnishing the names of the clerks in this office, on the 4th March, 1845, mention Mr. Q. Young and Mr. John Lowry, who, although an inspector, was, by permission of various collectors, at-

tached to this office as clerk for many years, and that you will also please, on naming the clerks now employed, note against Mr. Neilson's name that he was appointed to fill Mr. Lowry's situation.

My sole object is to prevent any possible inference that the expenses of this office have been increased, by either the former or present appraisers, by the increase of clerks.

With great respect, I remain, sir, your opedient servant,

M. McBLAIR.

WM. H. MARRIOTT, Esq.,

Collector of the port of Baltimore.

No. 3.

To the honorable Robert J. Walker, Secretary of the Treasury:

SIR: The undersigned, night inspectors in the revenue service for the district of Baltimore, beg leave most respectfully to state: That having understood that persons in the same employment, and whose duties, they presume, are not more arduous, receive, as a compensation for their services, \$1 50 per day, whilst your petitioners only receive \$1 25 for the like services, and this they understand to be the compensation in all parts of the United States, except Baltimore, have thought proper to lay their case in this form before the department, believing that your honor should only be made acquainted with the facts, in order that your petitioners would be placed on an equality with all others.

Trusting their application will receive a favorable consideration, and, as in duty bound, they will ever pray.

John Smith

Simon Kemp

Edward Oursler

James Myers

Isaac McCurley

P. R. Tryer

William Roche

James C. Murray

Daniel Cox

Thomas R. Scott

Wm. Durham

David McDonald

John Wisham

Robert McElwee

William H. Gordon

A. McKinley

John C. Hennick

A. Harrigan.

DISTRICT OF BALTIMORE,

Surveyor's Office, June 30, 1846.

SIR: The accompanying petition is from the watchmen employed in aid of the revenue for this port. As a corps of officers that are indefatigable in their vigilance and zeal in the discharge of their duties, and inasmuch as similar officers in other ports receive \$1 50

per day, as compensation, I cannot but hope that you will consider their petition as reasonable, and grant their prayer.

With great respect, I have the honor to be, your obedient servant,

WM. H. COLE, *Surveyor.*

Hon. R. J. WALKER,

Secretary of the Treasury.

No. 4.

TREASURY DEPARTMENT, July 2, 1846.

SIR: A report from you is requested on the enclosed application from the night watch attached to the custom-house at your port, asking to have their compensation increased from \$1 25 to \$1 50 per day, each.

Very respectfully,

R. J. WALKER,

Secretary of the Treasury.

W. H. MARRIOTT, Esq.,

Collector of the Customs, Baltimore.

No. 5.

COLLECTOR'S OFFICE,

Baltimore, July 30, 1846.

SIR: In reply to your letter of the 2d instant, I have the honor to state that I believe the application from the night watch is reasonable, and I respectfully ask that it may be granted, so that their pay may be increased from \$1 25 to \$1 50 per day, each.

I further ask and respectfully recommend, that the pay of the boatmen may be increased to the same amount per day, each, as I consider their services fully adequate thereto; and I sincerely hope that the increase may be granted.

With great respect, sir, your obedient servant,

W. H. MARRIOTT, *Collector.*

Hon. R. J. WALKER,

Secretary of the Treasury United States,

Washington city.

No. 6.

TREASURY DEPARTMENT, July 28, 1846.

SIR: Your letter of the 6th instant, on the subject of increasing the pay of the night watch and boatmen, at the port of Baltimore, is received.

Before acting on the matter, I have to request that you will inform me what the total increase of expense per day would be.

Very respectfully, &c.,

R. J. WALKER,

Secretary of the Treasury.

WM. H. MARRIOTT, Esq.,

Collector of the Customs, Baltimore.

No. 7.

TREASURY DEPARTMENT,
Baltimore, July 30, 1846.

SIR: In reply to your letter of the 28th instant, received this morning, I have the honor to state, that the total increase of expense per day, will be \$10 10, if the application of the night watch and boatmen should be acceded to by you.

With great respect, your obedient servant,

WM. H. MARRIOTT, *Collector.*

Hon. R. J. WALKER,

*Secretary of the Treasury United States,
Washington city.*

No. 8.

TREASURY DEPARTMENT,
August 1, 1846.

SIR: Your letter of the 30th ultimo, respecting the increase of the pay of the night watch and boatmen, is received.

Inasmuch as the total increase of expenditure would be \$3,686 50, the department regrets that the request cannot be granted.

Very respectfully,

R. J. WALKER,

Secretary of the Treasury.

WM. H. MARRIOTT, Esq.,

Collector of the Customs, Baltimore.

No. 9.

COLLECTOR'S OFFICE, BALTIMORE,
September 3, 1846.

SIR: I respectfully submit for your approval and confirmation the following nomination, to wit:

Luther Wilson, inspector of the customs, vice Edward O. Donnell, night inspector.

I have the honor to be your obedient servant,

W. H. MARRIOTT,

Collector.

Hon. R. J. WALKER,

Sec'y Treasury, Washington city.

No. 10.

TREASURY DEPARTMENT,

September 25, 1846.

SIR: The nomination of Luther Wilson, as inspector of the customs, in place of Edward O'Donnell, night inspector, submitted in your letter of the 3d instant, is approved.

Very respectfully,

R. J. WALKER,

Secretary of the Treasury.

WM. H. MARRIOTT, Esq.,

Collector of the Customs, Baltimore.

No. 11.

CUSTOM HOUSE, BALTIMORE,

Collector's Office, January 20, 1847.

SIR: Enclosed is a letter addressed to me by the surveyor of this port, with which I entirely concur, and respectfully ask that J. Townley Chase, esq., the gentleman named by him, may be appointed a clerk in his office at two dollars a day.

I have the honor to be, sir, your obedient servant,

W. H. MARRIOTT,

Collector.

Hon. R. J. WALKER,

Sec'y Treasury, Washington city.

No. 12.

SURVEYOR'S OFFICE, PORT OF BALTIMORE,

January 19, 1847.

SIR: The duties of this department having been so much increased under the recent "warehousing act," I have to request of you the authority for the appointment of a clerk to the surveyor at \$2 00

per day. It is with great reluctance that I make this request, but am constrained to do so by the pressure of business.

Very respectfully,

WM. H. COLE, JR.,
Surveyor.

WM. H. MARRIOTT, Esq.,
Collector of the port of Baltimore.

P. S. I respectfully name to you J. Townley Chase, esq., as a suitable gentleman for the situation.

Yours, respectfully,

WM. H. COLE, JR.

No. 13.

CUSTOM HOUSE, BALTIMORE,
Collector's Office, March 16, 1847.

SIR: I have the honor to enclose a letter addressed to me by the surveyor of this port, asking that he may be allowed a clerk for the reasons therein stated.

It is my opinion that the application is reasonable, and I hope it will be granted.

With great respect, your obedient servant,

WM. H. MARRIOTT,
Collector.

Hon. R. J. WALKER,
Washington city.

No. 14.

SURVEYOR'S OFFICE, PORT OF BALTIMORE,
March 16, 1847.

SIR: Early in February last, I addressed to you a communication requesting of you to ask of the honorable Secretary of the Treasury authority to appoint a clerk, whose pay should not exceed two dollars per day. Reluctant as I am to ask for any increase of officers, the rapidly increasing business of this office renders it necessary, and I am constrained to respectfully ask your early attention to the matter.

With great respect, I am your obedient servant,

WM. H. COLE, JR.,
Surveyor.

WM. H. MARRIOTT, Esq.,
Collector of the customs.

No. 15.

TREASURY DEPARTMENT,
March 19, 1847.

SIR: Your letter of the 16th inst., and its enclosure from the surveyor, asking permission to employ a clerk in his office, are received.

Any increase of expense must be avoided. Cannot this be postponed for the present?

Very respectfully, your obedient servant,

R. J. WALKER,
Secretary of the Treasury.

WM. H. MARRIOTT,
Collector of the customs.

No. 16.

CUSTOM HOUSE, BALTIMORE,
Collector's Office, March 24, 1847.

SIR: On the receipt of your letter of the 19th instant, I submitted it to the surveyor, and received from him the enclosed, which I have the honor to forward to you.

With great respect, your obedient servant,

WM. H. MARRIOTT,
Collector.

Hon. R. J. WALKER,
*Secretary of the Treasury, United States,
Washington City.*

No. 17.

SURVEYOR'S OFFICE, PORT OF BALTIMORE,
March 22, 1847.

SIR: Your communication of this morning, enclosing the communication from the Hon. R. J. Walker, Secretary of the Treasury, of the 19th instant, in reference to the appointment of a clerk in this office, has been received.

It was with great reluctance that I felt it necessary to ask for such an appointment, but from the rapid increase of business under the warehousing act, &c., and the greatly increased labor arising from a thorough reorganization of the regulations for the protection of the revenue at this port, I am of opinion that such an officer is indispensably necessary to the proper regulation of this office.

I am, sir, very respectfully, your obedient servant,

WM. H. COLE, JR.,
Surveyor.

WM. H. MARRIOTT, Esq.,
Collector, port of Baltimore.

No. 18.

TREASURY DEPARTMENT,
March 26, 1847.

SIR: Your letter of the 26th instant and its enclosure, respecting the employment of a clerk in the surveyor's office, are received.

Under existing circumstances, I cannot consent to any increase of expense, unless my judgment is convinced that it is *indispensable*. To enable me to form that judgment, I would like to have the special facts and reasons.

Very respectfully, your obedient servant,

R. J. WALKER,
Secretary of the Treasury.

WM. H. MARRIOTT, Esq.,
Collector of the customs, Baltimore.

No. 19.

DISTRICT AND PORT OF BALTIMORE,
March 27, 1847.

SIR: I received your communication this morning, informing me that the Hon. Secretary of the Treasury desired the reasons stated in detail of the necessity of a clerk to this office.

The officers immediately attached to this department consist of a "boarding officer," (an inspector detailed for that purpose,) whose duty it is to board vessels, and who can do but little, if any, office business; a boatman, (detailed for that purpose,) whose duty is to carry orders to inspectors discharging vessels, messages to collector, naval officer, &c.; with this exception, I have no assistance whatever. With the closest application, it is impracticable for me to attend to any recording, or other clerical business, save only that which is necessary to the discharging of vessels, signing permits, giving information to merchants, examining store-keeper's accounts, and matters relating to warehousing and re-warehousing, during office hours.

There is now kept in this office a record of all vessels entered at the port of Baltimore, with denomination and name of vessel; to what port belonging; master's name; from what port; to whom consigned; cargo; name of inspectors to whom assigned; when discharged, and date of return; a record of all "exports for debenture," either foreign or coastwise; also a record of all coastwise "imports for debenture;" a record of all merchandise requiring to be weighed, gauged, or measured, for the information of the weigher, gauger, measurer; a record of all merchandise imported coastwise for "re-warehousing;" a record of the admeasurement of all vessels measured at this port; a record of the daily transactions of the inspectors and watchmen upon their several districts, (22 of the former and 25 of the latter;) a roll of the same upon which absentees are noted; a record of the transactions of

the weigher, gauger, measure marker, whose books and accounts have all to be examined by me, as to the correctness of the weights, gauge, measure, &c., before they are returned to the appraiser and to the adjusting clerk; these duties especially appertain to the office of surveyor; add to which the duties of director of the marine hospital, and those of superintendent of light-houses and bouys for the district of Maryland, (for both of which, little or no compensation is allowed,) the duties of the former consisting in ascertaining the right of applicants to admission; giving them permits; entering their names, proof, disease, &c.; and examining the weekly reports of the hospitals, which we require of them; the disbursement of the fund quarterly; and the transmission of the accounts with vouchers to the department.

The latter, that of superintendent of light-houses and bouys, involves a great amount of labor, consisting of correspondence with Fifth Auditor, relative to repairs; recording the reports of the keepers of the various light house establishments; issuing proposals for contracts; disbursing the fund and transmitting accounts to Fifth Auditor; and many other matters necessary to the proper management of this branch of the public service.

In conclusion, I beg leave to assure you, that it was with the greatest reluctance that I made the application, increasing the expenses in a small amount, as it does, nor did any desire to shield myself from any extent of labor, prompt me to make it, but from the sincere belief, which I still entertain, that the regular, uniform, and satisfactory performance of the duties narrated above, required the assistance asked for; and I am confidently of the opinion that the expenses of the office confided to my charge will favorably compare with any similar office in the country, in the ratio of labor performed, or business done at each port.

If it should be deemed inexpedient by the loved and respected head of our department at this time to grant my request, there is no increased duty or labor which it is possible to perform that I will not, with cheerfulness and alacrity, perform; for gratitude and respect would forbid me, in the slightest degree, adding to his embarrassment in the performance of his present difficult and perplexing duties.

Very respectfully, your obedient servant,

WM. H. COLE, Jr.,
Surveyor.

WM. H. MARRIOTT, Esq.,
Collector of the port of Baltimore.

No. 20.

CUSTOM-HOUSE, BALTIMORE,
Collector's Office, March 29, 1847.

SIR: In reply to your letter of the 26th instant, received this morning, I have the honor to enclose a letter addressed to me by the surveyor of this port. I ask permission to say, that it has, and

always will, be my anxious desire to prevent, as far as may be in my power, any increase of expense; and if, in *this instance*, I believed the services of the clerk asked for by the surveyor were not necessary, I should certainly say so to you, his assurance to the contrary notwithstanding.

I have the honor to be, sir, your obedient servant,

WM. H. MARRIOTT,
Collector.

Hon. R. J. WALKER,
Secretary of the Treasury,
Washington city.

No. 21.

TREASURY DEPARTMENT,
April 5, 1848.

SIR: Your letter of the 27th ultimo, and its enclosure, respecting the employment of a clerk in the surveyor's office, are received.

Permission is hereby granted to the surveyor to employ a clerk in his office, at a compensation not to exceed \$2 per day, to commence on the 1st of July next.

You will please request Mr. Cole, when he makes the appointment, to furnish the department with the name of the person appointed.

Very respectfully, your obedient servant,

R. J. WALKER,
Secretary of the Treasury.

MM. H. MARRIOTT, Esq.,
Collector of the customs, Baltimore.

No. 22.

CUSTOM-HOUSE, BALTIMORE,
Collector's Office, April 9, 1847.

SIR: I have the honor to nominate, for your approval and confirmation, Levin Handy and R. D. Hewitt, as clerks, or warehouse keepers, at salaries of one thousand dollars each.

With great respect, your obedient servant,

WM. H. MARRIOTT,
Collector.

Hon. R. J. WALKER,
Secretary of the Treasury, U. S.,
Washington city.

No. 23.

TREASURY DEPARTMENT,
April 10, 1847.

SIR: The nomination submitted in your letter of the 9th instant, of Levin Handy and Rezin D. Hewitt, as clerks, or warehouse keepers, at salaries of \$1,000 each, are approved; to take effect on the 1st of May, 1847.

Very respectfully, your obedient servant,

R. J. WALKER,

Secretary of the Treasury.

WM. H. MARRIOTT,

Collector of the customs, Baltimore.

No. 24.

CUSTOM-HOUSE, BALTIMORE,
Collector's Office, April 20, 1847.

SIR: I respectfully ask, that the pay, or allowance, to William Jenkins and Samuel Wineman, watchmen of this department, may be increased from \$1 25 to \$1 50 per diem. I have deemed it necessary, since the sub-treasury law took effect, and particularly since the increased amount of money which I am required to receive and hold, by your orders, to direct Messrs. Jenkins and Wineman to attend daily at this department, from half-past two o'clock, p. m., until the deputy collector or myself appeared, the next morning; and, as I have said to them that I would recommend an increase of their pay to \$1 50, to commence from the — day of this month, I sincerely hope you will be pleased to sanction and approve it.

I have the honor to be, sir, your obedient servant,

W. H. MARRIOTT,

Collector.

Hon. R. J. WALKER,

Secretary of the Treasury, Washington.

No. 25.

TREASURY DEPARTMENT,
April 21, 1847.

SIR: Authority is hereby given, to increase the pay of William N. Jenkins, and Emanuel Weineman, night inspectors, from \$1 25 to \$1 50 per day, from the 1st of the present month, as recommended in your letter of yesterday.

Very respectfully, your obedient servant,

R. J. WALKER,

Secretary of the Treasury.

WM. H. MARRIOTT, Esq.,

Collectors of the customs, Baltimore.

No. 26.

CUSTOM-HOUSE, BALTIMORE,
Collector's Office, April 30, 1847.

SIR: I regret to inform you that William Strebs, esq., inspector of the customs, and one of our most respectable citizens, died last night, after an illness of several weeks.

H. Ring, esq., an inspector of the customs, and an excellent officer, this day resigned his office. His letter of resignation is herewith transmitted. I shall not now make nominations to fill these vacancies, nor will I do so, during the continuance of the war with Mexico, *if I can avoid it*; in conformity with your directions to me to reduce all expenses, as far as possible, during the war.

I respectfully ask leave to call your attention to my letter of the 26th instant, in which I asked that the salary of William H. Van Wyck, my cashier, might be increased \$100, and also to the nomination made in said letter of Edward A. Slicer, (now an inspector,) as marine clerk and *assistant cashier*. I am apprehensive that I cannot retain the services of Mr. Van Wyck as cashier, unless I am permitted to increase his salary as recommended; it is impossible for him to count the specie, or superintend the counting and perform the other increased duties of his office without an assistant, and therefore I nominate Mr. Slicer as marine clerk and assistant cashier, at a salary of \$1,200, and I sincerely hope you will approve of it.

Mr. Slicer will resign the office of inspector, and your approval of his nomination made on the 26th instant. I asked in my letter that the increased salary of Mr. Van Wyck, and the appointment of Mr. Slicer, might take effect on *to-morrow, the first of May*.

I have the honor to be, your obedient servant,

WILLIAM H. MARRIOTT,
Collector.

HON. R. J. WALKER,
Secretary of the Treasury of the United States,
Washington City.

No. 27.

TREASURY DEPARTMENT,
May 7, 1847.

SIR: In accordance with the recommendation contained in your letter of the 30th ultimo, authority is hereby given to increase the salary of William H. Van Wyck, cashier in the custom-house, \$100; making his compensation \$1,500 per annum, and to appoint Edward A. Slicer marine clerk and assistant cashier, at a salary of \$1,200 per annum, to take effect on the first instant.

Very respectfully, your obedient servant,

R. J. WALKER,
Secretary of the Treasury.

WM. H. MARRIOTT, Esq.,
Collector of the port of Baltimore.

No. 28.

CUSTOM-HOUSE, BALTIMORE,
Collector's Office, June 19, 1847.

SIR: I respectfully ask that you will grant me permission to increase the salaries of Levi Handy and Leger D. Hewitt, store or warehouse keepers, \$200 each, to commence from the 1st of July next. If this authority is granted, they will each receive \$1,200 per annum, which I consider reasonable and just, as they are confined throughout the whole of every day of the week, and are valuable officers.

I have the honor to be, sir, your obedient servant,

WILLIAM H. MARRIOTT,

Collector.

Hon. R. J. WALKER,

Secretary of the Treasury of the United States,
Washington city.

No. 29.

TREASURY DEPARTMENT, June 21, 1847.

SIR: Your letter of the 19th instant, asking authority to increase the salaries of Levin Handy, and Rozier D. Hewitt, "store or warehouse keepers," is received.

You are hereby authorized to increase the salaries of Messrs. Handy and Hewitt to \$1,150 each, per annum, from 1st July next.

Very respectfully, your obedient servant,

R. J. WALKER,

Secretary of the Treasury.

WM. H. MARRIOTT,

Collector of the customs, Baltimore.

No. 30.

CUSTOM-HOUSE, BALTIMORE,
Collector's Office, September 4, 1847.

SIR: In reply to your letter of the 2d instant, and with it a copy of a letter addressed to you by the appraisers of this port, asking permission of you to employ a clerk acquainted with the German language, I have the honor to state that no official communication has been made by the appraisers to me, of the incompetency of the now German clerk. Mr. Foien, the clerk, is a German by birth, and was formerly a wealthy merchant of this city. It is my opinion that one German clerk is alone sufficient for the performance of the duties required by him at this port. I have looked at the laws of Congress since the receipt of your letter, and I respectfully

refer you to the act of 28th May, 1830, section 6, of which I confess I was ignorant until after the receipt of your letter.

With great respect, yours, &c.,

W. H. MARRIOTT,
Collector.

R. J. WALKER,
Secretary of the Treasury.

Act of 28th May, 1830, chapter 373.

SEC. 6. *And be it further enacted,* That the assistant appraisers of New York shall receive a compensation of fifteen hundred dollars per annum, and those at Boston and Philadelphia a compensation of twelve hundred dollars per annum, to be paid out of the proceeds of the customs; and the clerks, and all other persons employed in the appraisers' office, shall be appointed by the principal appraisers, and their number and compensation limited and fixed by the Secretary of the Treasury.

No. 31.

APPRAISERS' OFFICE, PORT OF BALTIMORE,
August 31, 1847.

SIR: The increase of importations from Germany makes it our duty to respectfully request permission of you to employ a clerk acquainted with the German language, who can read off to us the invoices, examine the extensions, additions and exchanges, and assist in seeing the contents of packages correspond. At present we are acting almost in the dark, and it is a period when more vigilance is necessary to protect the revenue than any in our recollection.

It is true that more than two years ago the collector, under your sanction, placed a person in this building as translator, but without any intention of reflecting on either, we feel it incumbent on us to state that he is incapable of rendering that aid we so much want.

A person fully qualified for the duties must be active, industrious and tractable. To obtain such, a salary of from eight hundred to one thousand dollars will have to be given.

As several vessels from Bremen are now discharging, and many more on their way, we beg you may be pleased to decide early on our application.

With great respect, we have the honor to be, sir, your obedient servants,

MICHAEL McBLAIR,
PHILIP POULTNEY.

TO R. J. WALKER, Esq.,
Secretary of the Treasury, Washington.

No. 32.

TREASURY DEPARTMENT, *September 2, 1847.*

SIR: I enclose herewith a copy of a letter this day received from the appraisers at your port, asking permission to employ a clerk acquainted with the German language; and have to request your views in the matter, as the department cannot give its sanction to any increase, unless indispensably necessary.

Very respectfully, your obedient servant,

R. J. WALKER,
Secretary of the Treasury.

WILLIAM H. MARRIOTT, Esq.,
Collector, &c., Baltimore, Md.

No. 33.

APPRAISERS' OFFICE, PORT OF BALTIMORE,
August 31, 1847.

SIR: The increase of importations from Germany, makes it our duty to respectfully request of you to employ a clerk acquainted with the German language, who can read off to us the invoices; examine the extensions, additions and exchanges, and assist in seeing the contents of packages correspond; at present we are acting almost in the dark, and it is a period when more vigilance is necessary to protect the revenue, than any in our recollection.

It is true, that near two years ago, the collector, under your sanction, placed a person in this building as translator, but without any intention of reflecting on either, we feel it incumbent on us to state that he is incapable of rendering that aid we so much want.

A person fully qualified for the duties, must be active, industrious and tractable. To obtain such, a salary of from eight hundred to one thousand dollars will have to be given.

As several vessels from Bremen are now discharging, and many more on their way, we beg you may be pleased to decide early on our application.

With great respect, we have the honor to be, sir, your obedient servant,

M. McBLAIR,
PH. POULTNEY.

To R. J. WALKER,
Secretary of the Treasury, Washington.

No. 34.

TREASURY DEPARTMENT,
September 7, 1847.

GENTLEMEN: A copy of your letter of the 31st ult., asking permission to employ a clerk acquainted with the German language, having been transmitted to the collector for his views in the matter, I enclose herewith a copy of that officer's reply, and decline authorizing a further appointment.

Very respectfully, your obedient servant,

R. J. WALKER,
Secretary of the Treasury.

Messrs. MICHAEL McBLAIR and PHILIP POULTNEY,
Appraisers of merchandise, Baltimore, Md.

No. 35.

CUSTOM-HOUSE, BALTIMORE,
Collector's Office, September 4, 1847.

SIR: In reply to your letter of the 2d inst., and with it a copy of the letter addressed to you by the appraisers of this port, asking permission of you to employ a clerk acquainted with the German language, I have the honor to state, that no official communication has been made by the appraisers to me, of the incompetency of the now German clerk. Mr. Friese, the clerk, is a German by birth, and was formerly a wealthy merchant of this city. It is my opinion that one German clerk is alone sufficient for the performance of all the duties required of him at this port. I have looked at the laws of Congress since the receipt of your letter, and I respectfully refer you to the act of 28th May, 1830, section 6, of which I confess I was ignorant until after the receipt of your letter.

With great respect, your obedient servant,

W. H. MARRIOTT,
Collector.

Hon. R. J. WALKER,
Secretary of the Treasury.

No. 36.

CUSTOM-HOUSE, BALTIMORE,
Collector's Office, October 25, 1847.

SIR: In order that I may be enabled to perform, promptly and properly, the duties of this department, I respectfully ask that you will be pleased to confirm the nomination of the following young

gentlemen as clerks, at two dollars per day: Levi K. Bowen and Nathaniel Ramsey Waters.

With great respect, your obedient servant,

W. H. MARRIOTT, *Collector.*

Hon. R. J. WALKER,

Secretary of the Treasury.

P. S. The pay of the above named persons to commence on the first day of next month, November.

W. H. M., *Collector.*

No. 37.

TREASURY DEPARTMENT,

October 26, 1847.

SIR: In accordance with the application made in your letter of yesterday, authority is hereby given to employ Messrs. Levi K. Bowen and Nathaniel Ramsey Waters, as clerks in your office, at two dollars per day each. Their appointments to take effect from and after the 1st of January, 1848, and to be paid only when actually employed.

Very respectfully,

R. J. WALKER,

Secretary of the Treasury.

W. H. MARRIOTT, Esq.,

Collector of the Customs, Baltimore.

No. 38.

CUSTOM-HOUSE, BALTIMORE,

Collector's Office, November 1, 1847.

SIR: The enclosed letter, addressed to me by the naval officer of this port, I have the honor to submit to you, and to say that I know the statement therein contained to be correct, and that the clerk he desires is, in my judgment, necessary to enable him to perform the duties of his office; I therefore take leave respectfully to ask that his request may be acceded to, and on hearing from you to that effect, a suitable clerk, at two dollars per day, in aid of the customs, will be made for your approval.

With great respect, sir, your obedient servant,

W. H. MARRIOTT, *Collector.*

Hon. R. J. WALKER,

Secretary of the Treasury, United States,

Washington city.

No. 39.

NAVAL OFFICE,
Baltimore, November 1, 1847.

SIR: The increase of business in the naval office, arising from the increase of the commerce of the port, the warehouse law, and the investigation and statements of claims for refundment of duties paid according to the instructions of the First Comptroller of the Treasury, which has devolved on me to make, requires additional force; owing to the press of regular business, I have been compelled to postpone these investigations, much to the annoyance of those concerned.

A clerk, at the lowest salary, say two dollars per day, will be adequate to the purpose required.

I would be glad, therefore, if you will make application to the Secretary of the Treasury for such a clerk, provided you can with me, (say in aid of the customs, of course to be dismissed when no longer needed,) or that you recommend such an one exclusively for the naval office.

Yours, very truly,

JAS. POLK.

To Gen. WM. H. MARRIOTT, *Collector*.

No. 40.

CUSTOM-HOUSE, BALTIMORE,
Collector's Office, December 21, 1848.

SIR: It has become necessary that there should be a person appointed store or warehouse keeper at the government warehouse on *Fell's Point*. The warehouses rented at that place, with your assent, are removed far from this department, and also from the other houses rented by the government. I find that the public interest demands, for the safety and protection of the merchandise placed in said warehouses, the constant presence of an individual of character and fitness, and also to receive and deliver the merchandise warehoused. The peculiar situation of *Fell's Point* is well known to Mr. McClintock Young, Esq., to whom I take the liberty to refer you.

I am, and have always been, most anxious to avoid expense to the government, but I am obliged to recommend and ask your approval to what I deem indispensably necessary. I therefore respectfully nominate George W. Burke, esq., for warehouse keeper at *Fell's Point*, and at the rate or pay of three dollars per day, to commence from the first day of January, 1848.

I think the compensation only just and reasonable, as the indi-

vidual will be confined throughout the day, and his character and qualifications are undoubted.

With great respect, your obedient servant,

W. H. MARRIOTT,

Collector.

Hon. R. J. WALKER,

Washington City.

No. 41.

TREASURY DEPARTMENT,

December 23, 1847.

SIR: In accordance with the recommendation contained in your letter of the 21st instant, you are hereby authorized to employ Mr. G. W. Burke as warehouse keeper at Fell's Point, at a per diem compensation not to exceed three dollars.

Very respectfully,

McC. YOUNG,

Acting Secretary of the Treasury.

WM. H. MARRIOTT, Esq.,

Collector of the Customs, Baltimore.

No. 42.

CUSTOM-HOUSE, BALTIMORE,

Collector's Office, December 28, 1847.

SIR: The enclosed letter from the naval officer of this port I have the honor to submit to you, and respectfully recommend the continuance of the clerk in the naval office, whose time, by your letter of the 3d November last, will terminate on the first of next month, January, 1848. I have no hesitancy in saying that such a clerk is indispensably necessary; that the public interest demands it, particularly as the whole time of the naval officer and Mr. Vickers is occupied with the ordinary business of the naval office, and often in the afternoon.

My obligations to you for your kindness and confidence, my duty to the President, and my own honor, will never permit me, knowingly, to tolerate any unnecessary expense, and none will be permitted whilst I have charge of this department. As my entire time is occupied throughout the morning, and, moreover, almost every afternoon of the week, I know the necessity for the continuance of the clerk in the naval office.

I hope I shall be pardoned for repeating what I may have heretofore stated, that, owing to the goodness of Providence, my health has enabled me to attend daily at this custom-house to take my full share in the transaction of its business; and that I have never been absent one day since my appointment, except when obliged to visit

Washington on official business. I claim no merit for my attention. My oath of office, my duty to the President and yourself, and my own self-respect, demand such a course, or I could not retain and hold the situation I occupy as a suitable officer, and receive compensation for services performed by my deputy or by any one else.

With great respect, your obedient servant,

WM. H. MARRIOTT,

Collector.

Hon. R. J. WALKER,

Secretary of the Treasury.

No. 43.

NAVAL OFFICE, BALTIMORE,
December 28, 1847.

SIR: In consequence of the increase of business in the naval office, growing out of the great increase of commerce at this port, the investigation and statement of cases for refunding of duty illegally exacted under the tariff laws of 1832 and 1833, as authorized by the 2d section of the act of 8th of August, 1846, and which has devolved mainly on this office, but especially the warehousing law of 1846, which greatly increases the number of entries and permits, and the amount of recorded matters, I requested you, in October last, to apply to the Secretary of the Treasury for additional force. On your application, a clerk, at the smallest compensation of two dollars per day was allowed, only, however, until the first of January next. The demand for such a clerk after that time will be equally as urgent as when the application was made, and I therefore respectfully request you to renew it.

When you reflect that there has been no increase of force in this office for more, I believe, than thirty years, although the causes for an increase have especially of late multiplied considerably, you will readily see the necessity of it.

Yours, respectfully, &c.,

JAMES POLK.

Naval Officer.

Gen. WM. H. MARRIOTT, *Collector.*

No. 44.

SURVEYOR'S OFFICE, PORT OF BALTIMORE,
March 12, 1847.

SIR: In conformity with your request I have engaged two warehouses, to wit: one on Smith's dock, for the upper division of the port, and one on O'Donnell's wharf, Fell's Point, for the lower division of the port; the first at five hundred dollars per annum, the

rent commencing on the first March, payable quarterly, and the other to commence on the first of April next, at \$275, payable as aforesaid. It became indispensably necessary that warehouses should be obtained without longer delay, and said warehouses are well fitted for the purpose, and the rent reasonable, and are deemed sufficient for the present. It only remains for the necessary officers to be appointed, and which I respectfully ask may be done as early as practicable.

With great respect, your obedient servant,

WM. H. COLE, Jr.,
Surveyor.

WILLIAM H. MARRIOTT,
Collector, port of Baltimore.

No. 45.

SURVEYOR'S OFFICE, PORT OF BALTIMORE,
May 14, 1847.

SIR: The public store and warehouses rented by you being filled, and it being necessary to find some place to store a cargo of sugar, it is indispensably necessary that some place should be provided. I have made an arrangement with Mr. McKim to occupy temporarily a warehouse owned by him, adjoining the one rented by the government, until you can make some permanent provision for the same.

The urgency of this case demands your earliest attention.

Very respectfully, your obedient servant,

WM. H. COLE, Jr.,
Surveyor.

WILLIAM H. MARRIOTT,
Collector, port of Baltimore.

No. 46.

BALTIMORE, August, 1847.

DEAR SIR: I reply to your inquiry, at what price I could rent the four story fire proof building, 120 feet front, on O'Donnell's wharf, by saying, for the sum of twenty-four hundred dollars per annum I will rent you the stores, to be used by the government for the storage of merchandise, and will further agree to allow all goods stored therein to be landed *free of wharfage*, the storage and delivering the same to be made with all despatch, so that the wharf shall not be used for the display of goods for sale without my consent.

A warm advocate as I have ever been of the present commercial policy of the government, I am sanguine in the belief that the

warehousing system will be permanent; in view of which, a much larger accommodation will be indispensable for the importation of groceries than is afforded on the 120 feet front, now proposed to be rented you. I have, immediately adjoining and connected with those 120 feet, 261 feet more, extending to the State tobacco warehouses, making in all 381 feet in one front uninterrupted. Upon this property I would build a warehouse suitable to the purposes of the government, provided I could make a lease of it upon equitable terms to allow me a *reasonable and moderate* recompense. I believe myself correct in saying, a situation more central, convenient to the custom house, and offering more advantages in every other respect, and by any to be excelled for its approach by water, cannot be obtained. I avail of this opportunity to place the subject before you, and, if you wish it, will make a proposal to afford you ground room alone, under a fire proof roof, to store about 4,500 hogsheads of sugar at one time, or an entire warehouse of four stories height.

Very truly and respectfully, your obedient,
WM. G. HARRISON,

To W. H. MARRIOTT, Esq.,
Collector.

No. 47.

DISTRICT AND PORT OF BALTIMORE,
Surveyor's Office, September 11, 1847.

SIR: The public stores, Nos. 1, 2, and 3, rented by the government, under the "warehousing act," at this port, are entirely filled, and the following merchandise, imported in the brigs "Samuel," "Magnolia," "North Bend," &c., viz:

611 boxes sugar,
822 hogsheads sugar,
251 hogsheads molasses,
21 tierces ditto,
5 barrels ditto,
105 barrels mackerel—

you have been compelled, by the pressing necessity of the case, to direct me to have temporarily stored in private warehouses, although without authority so to act. Accompanying this you will receive a proposal from Messrs. William G. Harrison & Co., for the renting, for the sum of twenty-four hundred dollars, the *fine* one story fire proof warehouses on O'Donnell's wharf, with the capacity to contain 1,400 hogsheads; the situation, &c., are every way suited, and I would respectfully urge the immediate renting of the same.

Very respectfully,

WM. H. COLE,
Surveyor.

WILLIAM H. MARRIOTT, Esq.,
Collector, port of Baltimore.

No. 48.

CUSTOM-HOUSE, BALTIMORE,
Collector's Office, September 11, 1847.

SIR: I have the honor to enclose a letter from the surveyor of this port, and also from William G. Harrison, esq., in consequence of the *demand* on me to warehouse merchandise; by the reasons thereof I have been compelled, from imperious necessity, to permit merchandise to be placed in private warehouses, under the care of an inspector of the customs, and which, I trust, will be received as an apology for having acted without authority, as I had no other *remedy*, and was *bound* to meet the requirements of the merchants to receive and warehouse their goods; the buildings now rented, and the one owned by the government, being entirely filled.

I concur in opinion with the surveyor in relation to the warehouses owned by Mr. Harrison; they are well and admirably fitted for the reception and safe keeping of merchandise, and I consider the rent asked not unreasonable. I respectfully ask that you will grant me permission to rent the warehouses for twelve months, with the privilege of renewal.

With great respect, your obedient servant,

WM. H. MARRIOTT,
Collector, &c.

Hon. R. J. WALKER,
Secretary of the Treasury,
Washington city, D. C.

No. 49.

DISTRICT AND PORT OF BALTIMORE,
Surveyor's Office, September 24, 1847.

SIR: A cargo of cocoa, containing 5,539 quintals, arrived at this port on the 20th instant, in the barque "George and Henry," Henry Galt, master, from Guayaquil, which the importer intends warehousing; there is no room in the stores now rented by the government; a warehouse can be obtained on Jackson's wharf for the rent of \$700. Will you please inform me if we are to occupy it as a government warehouse temporarily for the above purpose, taking possession of the key, &c., or whether you will make application to have it rented, similarly to those rented by the government?

As the cargo is now being landed, will you please give an early attention to this?

Very respectfully, your obedient servant,

WM. H. COLE, JR.
Surveyor.

WM. H. MARRIOTT, Esq.

No. 50.

BALTIMORE, November 3, 1847.

SIR: The warehouse on Fell's Point, rented by the government some time since, having been relinquished, it being found too small for the purposes of the government, I would respectfully urge the selection of the warehouses on Jackson's wharf, with the wharf privilege. This is in a most eligible situation, the warehouses in most excellent order, with a very large and commodious wharf, capable of furnishing berths to six of the largest class ships. The houses and wharf can be rented for the sum of twenty-five hundred dollars (\$2,500) per annum, and will supersede the renting of any other warehouses in this division of the port, at the same time affording great facility to the merchant, and every capacity to contain all merchandise that may be desired to be stored in this section of the city. The officer who has heretofore had it in charge is of opinion that the wharfage alone will fully meet the expenses incurred by renting the property. I would respectfully ask your attention at an early period to this matter.

Very respectfully, your obedient servant,

LEVIN HANDY,
Storekeeper.

I fully concur in the necessity and propriety of the above selection.

WM. H. COLE, JR.,
Surveyor.

WM. H. MARRIOTT.

No. 51.

TREASURY DEPARTMENT,
September 14, 1847.

SIR: In view of the facts stated in your letter of the 11th instant, it is deemed proper to authorize you to rent, for warehouse purposes, the four one-story fire-proof buildings on O'Donnell's wharf, referred to, for one year, at an aggregate rent of twenty-four hundred dollars per annum.

Very respectfully,

R. J. WALKER,
Secretary of the Treasury.

W. H. MARRIOTT, Esq.,
Collector of the customs, Baltimore.

No. 52.

CUSTOM-HOUSE, BALTIMORE,
Collector's Office, September 24, 1847.

SIR: I consider it my duty to submit to you the enclosed letter. The government warehouses are all filled with goods, but as I do

not wish that another warehouse, at the *present time*, shall be rented by the government, I will, with your permission, direct the surveyor to place the goods mentioned in his letter in a private warehouse, with the approbation of the owners, the surveyor, of course, to have charge of the key, and so forth. I shall do myself the pleasure, as soon as my duties here will permit, to see you on this subject.

I have the honor to be, your obedient servant,

W. H. MARRIOTT,

Collector.

Hon. R. J. WALKER,

Secretary of the Treasury, Washington, D. C.

No. 53.

TREASURY DEPARTMENT,

September 25, 1847.

SIR: Under the circumstances stated in your letter of the 24th instant, and accompanying report from the surveyor, it is deemed proper to authorize the cargo of cocoa referred to, to be warehoused in a private store, to be well secured under custom-house key. Under the warehousing act, all goods deposited in public store are placed under the custody of the collector, and not of the surveyor.

Very respectfully,

R. J. WALKER,

Secretary of the Treasury.

W. H. MARRIOTT, Esq.,

Collector of the Customs, Baltimore.

No. 54.

CUSTOM-HOUSE, BALTIMORE,

Collector's Office, March 15, 1847.

SIR: I have the honor to enclose a letter addressed to me by the surveyor of this port, in relation to the renting of two warehouses, and which could not be longer postponed. The houses are well adapted to the object by their location, and I trust will be sufficient to accommodate the merchants.

The rent of one, at \$500 per annum, commenced on the first of this month, and the rent of the other, situated on the point, at \$275 per annum, will commence on the first of next month, your confirmation is respectfully requested.

I delayed taking this step as long as possible, but was obliged to do so, as the public store, erected some years ago by the government, was not sufficiently large to hold all the goods to be

warehoused, nor adapted in its internal arrangement to receive all the variety of merchandise to be stored, without risk of damaging the finer and more delicate kinds. Its distance from those points to which vessels with salt, sugar, and molasses can approach, to land their cargoes, is so remote as to make the warehousing *there* of those bulky articles very expensive to the merchant. The requiring of half storage on merchandise, deposited in other than government stores, when the government has no suitable warehouse, is said to be unjust by those who have no storehouses of their own, are compelled to deposit their merchandise in the storehouses of others, at full storage. It is believed, that the storage received from the warehouses rented by the government, will pay the rent and incidental expenses.

I deem it proper and necessary, that a *chief* store keeper or clerk should be at the head of this department, and I ask that you will authorize the employment of such a person. In view of his arduous and responsible duties, having to be in attendance during the whole day of every day of the week, in receiving and delivering merchandise to a large amount, as well as the complexity of his accounts, I take leave respectfully to suggest, that twelve hundred or one thousand dollars per annum would be only a reasonable compensation, and I ask permission to nominate Lewis Handy, esq., of the eastern shore of Maryland, for the office of chief storekeeper. Mr. Handy is a gentleman of high character and of great moral and political worth, and eminently qualified in every respect. As the warehouse on the *Point* in this city is *far remote* from the others, it is necessary, in my opinion, that a clerk or storekeeper should likewise be appointed to remain at that warehouse during the *whole of every day*, and for that situation I nominate Riezin D. Hewitt, of Anne Arundel county, in this State, as well qualified in every particular, and that his compensation may be fixed at one thousand or eight hundred dollars per annum. In a conversation which I had the honor to hold with you in relation to this subject, and in which you desired me, if possible, to avoid the expense of the appointment of storekeepers, I have only to say, that it has always been my anxious desire to save expense to the government in every matter connected with this department, and that if it is your wish to postpone, for the *present*, the appointment of storekeepers, I will with pleasure *make the trial and use every endeavor to effect your object*.

I have the honor to be, sir, your obedient servant,

WM. H. MARRIOTT,
Collector.

HON. R. J. WALKER,

Secretary of the Treasury, U. S.,

Washington City.

No. 55.

COLLECTOR'S OFFICE,
March 17, 1847.

SIR: The leases of the public warehouses, referred to in your letter of the 15th instant, are, one at an annual rent of five hundred dollars, and the other at two hundred and seventy-five dollars, are sanctioned for *one year*, to commence at the respective dates stated in your letter.

I am, very respectfully, your obedient servant,

R. J. WALKER,
Secretary of the Treasury.

W. H. MARRIOTT, Esq.,
Collector of the Customs, Baltimore.

No. 56.

CUSTOM-HOUSE, BALTIMORE,
Collector's Office, May 14, 1847.

SIR: I have the honor to transmit to you the enclosed letter, from the surveyor of this port. I am entirely satisfied that another warehouse is absolutely necessary for the reception of the goods of the merchants, and I respectfully ask that permission be granted me to rent the one now temporarily occupied for one year, and which adjoins the warehouse heretofore rented, and at the same rent, to wit: \$500, which is believed to be reasonable. At the expiration of the year, it will be in my power to determine whether I can relinquish the houses rented, or any one of them; and if I can do so, you may be assured it will be done. I am obliged to receive the goods of the merchants, who enter them for warehouse, and consequently compelled to provide the necessary building, as I am not *now* at liberty to permit the merchants to use private warehouses, and pay half storage as formerly.

With great respect, sir, your obedient servant,

WM. H. MARRIOTT,
Collector.

Hon. R. J. WALKER,
Secretary of the Treasury.

No. 57.

TREASURY DEPARTMENT,
May 15, 1847.

SIR: In consideration of the pressing necessity stated in your letter of the 4th instant, and the accompanying one from the surveyor, to provide an additional warehouse to accommodate the busi-

ness of your port, authority is given you to hire another store for one year, at a rent not to exceed five hundred dollars per annum.

I am, very respectfully, your obedient servant,

R. J. WALKER,

Secretary of the Treasury.

W. H. MARRIOTT, Esq.,

Collector of the customs, Baltimore.

No. 58.

CUSTOM-HOUSE, BALTIMORE,

Collector's Office, November 4, 1847.

SIR: I have the honor to submit to you the enclosed letter. The warehouse on Fell's Point, which was rented in virtue of your authority of the 17th March last, at \$275 per annum, has been found to be entirely too small, and was relinquished, giving direction to the owner, (*with his assent*), on the 18th of last month, October. At this time there are no government warehouses at Fell's Point, and as such are indispensably necessary, I recommend the rents of these with the wharf, mentioned in the enclosed letter of the chief storekeeper.

The collection of wharfage (which I shall cause to be strictly attended to) will, I hope, be sufficient, or go far towards the payment of the rent of the warehouses and wharf. The shallowness of the water, not permitting large vessels to come nearer than Fell's Point, warehouses at that *point* cannot be dispensed with. I respectfully ask leave to refer you to McC. Young, esq., in relation to the locality of Fell's Point, and so forth.

I have the honor to be, your obedient servant,

WM. H. MARRIOTT,

Hon. R. J. WALKER,

Collector.

Secretary of the Treasury.

No. 59.

TREASURY DEPARTMENT,

November 5, 1847.

SIR: Your letter of the 4th instant, with its enclosure, respecting the renting of suitable warehouse accommodations on Jackson's wharf, Fell's Point, with the wharf privilege, is received.

If no better or cheaper store than the one referred to can be had, it may be rented for a period not to exceed two years, at a rent not exceeding two thousand five hundred dollars per annum, including the wharf.

Very respectfully, your obedient servant,

R. J. WALKER,

Secretary of the Treasury.

WM. H. MARRIOTT, Esq.,

Collector of the customs, Baltimore.

No. 60.

TREASURY DEPARTMENT,
January 11, 1848.

SIR: By direction of the Secretary of the Treasury, I have to instruct you, that all leases of all stores and cellars, hired at your port for revenue purposes, must be discontinued at the end of the term.

Very respectfully,

McC. YOUNG,
Acting Secretary of the Treasury.

WM. H. MARRIOTT, Esq.,
Collector of the customs, Baltimore.

No. 61.

Circular to collectors and other officers of the customs.

TREASURY DEPARTMENT,
August 14, 1846.

The following instructions and forms are transmitted for the information and government of the officers of the customs in carrying into effect the provisions of the annexed act of Congress, approved 6th August, 1846, entitled "an act to establish a warehousing system, and to amend 'an act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes.'" Approved 30th August, 1842.

It is to be remarked, that goods, wares, or merchandise, entitled to entry for warehousing, are such only as shall have been actually imported after the passage of the act "reducing the duty on imports and for other purposes," approved 30th July, 1846, vide 6th section. All goods, wares or merchandise, imported prior to 30th July, 1846, yet on deposit in public store, the duties on which have not been paid, are subject to the payment of the duty and charges imposed by the tariff act of 30th August, 1842.

Where owners, importers, consignees, or agents, desire to warehouse their goods, due entry in writing must be made in each case, according to the form accompanying these instructions, marked A, and a bond taken with surety or sureties to the satisfaction of the collector, in double the amount of the duties, according to form, marked B.

In making entry of any goods, wares or merchandise, to be warehoused, all acts necessary to determine their exact quantity, quality and original cost, and dutiable value, such as appraising, weighing, gauging, or measuring, in order to ascertain the precise amount of duty chargeable on the importation, must be performed and complied with.

Any goods, wares, or merchandise, proposed to be withdrawn from warehouse for home consumption, prior to the first day of December next, the day on which the new rates of duties take effect under the act of 30th July last, must be entered, and the duties, with interest and other charges, imposed by the act of 30th August, 1842, must be duly paid before granting permit for the delivery of any such goods, wares, or merchandise. Due regard must be paid to the restrictions imposed in the act, in the withdrawal of merchandise from warehouse, to wit: in no case "a less quantity than an entire package, bale, cask, or box," or if in bulk then only "the whole quantity of each parcel, or a quantity not less than one ton weight, unless by the special authority of the Secretary of the Treasury," can be withdrawn and delivered.

Where it is intended to withdraw any goods, wares, or merchandise from warehouse, for transportation to any other *port of entry* to be re-warehoused thereat, in pursuance of the second section of the act of 6th August, to establish a warehousing system, twenty-four hours' notice, at least, must be given to the collector of such intention, and entry be made according to form C, and the transportation is to be made under the regulations provided in the act of 2d March, 1799, in respect to the transportation of goods, wares, and merchandise, from one collection district to another, to be exported with the benefit of drawback. Hence goods may be transported from any port of entry to any other port of entry in the United States, subject to the regulations prescribed by the before mentioned act.

On making a transportation entry, a bond must be given by the owner of the merchandise to be withdrawn for transportation, with sufficient sureties in double the amount of the duties chargeable thereon, according to form herewith, marked D, which bond is to be cancelled on production of a certificate, duly authenticated, from the collector of the port to which the goods may be transported, certifying that the identical goods stated in the transportation certificate have been duly entered and re-warehoused in public store, in his collection district, and bond given for the duties.

On the withdrawal of any such goods from warehouse at any port, the storage, and other charges that may have accrued thereon, must be duly paid. On re-deposit or re-warehousing of any transported goods as aforesaid, due entry must be made and bond taken in the forms herewith, marked E and F.

For the purpose of distinguishing goods which may have paid duty under the new tariff act, which goes into operation on the first day of December next, that may be withdrawn for consumption after said day, and entitled to drawback if exported within the time prescribed by law, from other imports on which duty was paid under the tariff act of 30th August, 1842, it becomes proper that suitable marks should be placed on all goods that may be withdrawn as aforesaid, to identify the same, so as to prevent mistake or imposition in the allowance of drawback.

Goods, wares, or merchandise, entered for warehousing, must be conveyed from the vessel, or wharf, where landed, to the ware-

house, under the special superintendence of an inspector of the customs, in drays, carts, or other usual modes of conveyance, to be employed on public account by the proper officer of the customs, and the expense, at the rates usually paid for such service at the port in question, to be defrayed at the time by the person who enters said goods, wares, or merchandise, for warehousing. In cases where goods, wares, or merchandise, imported after the passage of the act of the 30th July, 1846, are intended to be exported directly from warehouse to a foreign country, entry must be made according to form herewith, marked G, and bond given according to form H, and such exportation be otherwise made in the manner now required by existing laws, relating to exportations for the benefit of drawback. In all such cases the appropriate expenses are to be paid before granting permit for exportation.

All stores used for warehousing purposes are to be rented by the collector on public account and paid for as such, and appropriated exclusively to the storage of foreign merchandise, which is to be subject to the usual rates of storage existing at the respective ports where such stores may be hired or rented. Appropriate warehouses must be provided for goods of a perishable nature, as well as for gunpowder, fire-crackers, and explosive substances, having due respect to existing municipal regulations.

For warehousing of coal, woods of various kinds, &c.—Yards well enclosed and secured, to the satisfaction of the collector, may be hired or rented, and the usual rates for storage are to be charged on all articles deposited therein. Care must be observed by collectors in renting stores, to select those of a substantial and secure character, and fire proof where they can be obtained, and the rents stipulated for must be as reasonable as can be procured. Before entering into any lease of stores the opinion and approval of the department must first be obtained.

Where any goods, duly warehoused, shall remain in store beyond one year, without payment of the duties and charges thereon, which in pursuance of the act are required to be appraised and sold, the department hereby prescribes that all such sales shall take place within thirty days after the expiration of the year, and due notice of such sales must be published in two or more of the public newspapers having the most extensive circulation at the port in question, daily at the principal ports for the space of ten days, and at the other ports three times a week, or as often as one or more papers may be published thereat, for the space of two weeks. But as the law provides that "all goods of a perishable nature and all gunpowder, fire-crackers, and explosive substances, deposited as aforesaid, shall be sold forthwith," they must be sold at the earliest day practicable, after due publication of notice, and time given for inspection by persons desirous of purchasing the same; and accounts of such sales must be rendered in the form herewith, marked I.

The quarterly returns required by the 4th section of the act will be made according to the form herewith, marked J.

R. J. WALKER,
Secretary of the Treasury.

AN ACT to establish a warehousing system, and to amend an act entitled "an act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the twelfth section of the act entitled "an act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes," approved the thirtieth day of August, one thousand eight hundred and forty-two, is hereby amended so as hereafter to read as follows: [SEC. 12.] *And be it further enacted,* That on and after the day this act goes into operation, the duties on all imported goods, wares, or merchandise, shall be paid in cash: *Provided,* That in all cases of failure or neglect to pay the duties within the period allowed by law to the importer to make entry thereof, or whenever the owner, importer, or consignee, shall make entry for warehousing the same in writing, in such form and supported by such proof as shall be prescribed by the Secretary of the Treasury, the said goods, wares, or merchandise, shall be taken possession of by the collector, and deposited in the public stores, or in other stores to be agreed on by the collector, or chief revenue officer of the port and the importer, owner, or consignee; the said stores to be secured in the manner provided for by the first section of the act of the twentieth day of April, one thousand eight hundred and eighteen, entitled "an act providing for the deposit of wines and distilled spirits in public warehouses, and for other purposes," there to be kept with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent; and subject at all times to their order upon payment of the proper duties and expenses, to be ascertained on due entry thereof for warehousing, and to be secured by bond of the owner, importer, or consignee, with surety or sureties, to the satisfaction of the collector, in double the amount of the said duties, and in such form as the Secretary of the Treasury shall prescribe: *Provided,* That no merchandise shall be withdrawn from any warehouse in which it may be deposited, in a less quantity than in an entire package, bale, cask, or box, unless in bulk; nor shall merchandise so imported in bulk be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special authority of the Secretary of the Treasury. And in case the owner, importer, consignee, or agent of any goods on which the duties have not been paid, shall give to the collector satisfactory security that the said goods shall be landed out of the jurisdiction of the United States, in the manner now required by existing laws relating to exportations for the benefit of drawback, the collector and naval officer, if any, on an entry to re-export the same, shall, upon the payment of the appropriate expenses, permit the said goods, under the inspection of the proper officers, to be shipped without the payment of any duties thereon. And, in case any goods, wares, or merchandise, deposited as aforesaid, shall remain in public store beyond one year, without payment of the duties and charges thereon, then said

goods, wares, or merchandise, shall be appraised by the appraisers of the United States, if there be any at such port, and if none, then by two merchants, to be designated and sworn by the collector for that purpose, and sold by the collector, at public auction, on due public notice thereof being first given, in the manner, and for the time, to be prescribed by a general regulation of the Treasury Department; and at said public sale, distinct printed catalogues, descriptive of said goods, with the appraised value affixed thereto, shall be distributed among the persons present at said sale; and a reasonable opportunity shall be given, before such sale, to persons desirous of purchasing, to inspect the quality of such goods; and the proceeds of said sales, after deducting the usual rate of storage at the port in question, with all other charges and expenses, including duties, shall be paid over to the owner, importer, consignee, or agent, and proper receipts taken for the same: *Provided*, That the overplus, if any there be, of the proceeds of such sales, after the payment of storage, charges, expenses, and duties, as aforesaid, remaining unclaimed for the space of ten days after such sales, shall be paid by the collector into the treasury of the United States; and the said collector shall transmit to the Treasury Department, with the said overplus, a copy of the inventory, appraisement, and account of sales, specifying the marks, numbers, and descriptions of the packages sold, their contents, and appraised value, the name of the vessel and master, in which, and of the port or place whence they were imported, and the time when, and the name of the persons to whom said goods were consigned in the manifest, and the duties and charges to which the several consignments were respectively subject; and the receipt or certificate of the collector shall exonerate the master, or person having charge or command of any ship or vessel in which said goods, wares, or merchandise were imported, from all claim of the owner or owners thereof, who shall, nevertheless, on due proof of their interest, be entitled to receive from the treasury the amount of any overplus paid into the same, under the provisions of this act: *Provided*, That so much of the fifty-sixth section of the general collection law, of the second of March, seventeen hundred and ninety-nine, and the thirteenth section of the act of thirtieth of August, eighteen hundred and forty-two, to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes, as conflicts with the provisions of this act, shall be, and is hereby repealed, excepting, that nothing contained in this act shall be construed to extend the time now prescribed by law for selling unclaimed goods: *Provided, also*, That all goods of a perishable nature, and all gunpowder, fire-crackers, and explosive substances, deposited as aforesaid, shall be sold forthwith.

SEC. 2. *And be it further enacted*, That any goods, when deposited in the public stores, in the manner provided for in the foregoing section, may be withdrawn therefrom, and transported to any other port of entry, under the restrictions provided for in the act of the second March, seventeen hundred and ninety-nine, in respect to the transportation of goods, wares, and merchandise from

one collection district to another, to be exported with the benefit of drawback; and the owner of such goods so to be withdrawn for transportation shall give his bond, with sufficient sureties, in double the amount of duties chargeable on them, for the deposit of such goods in store in the port of entry to which they shall be destined, such bond to be cancelled when the goods shall be re-deposited in store in the collection district to which they shall be transported: *Provided*, That nothing contained in this section shall be construed to extend the time during which goods may be kept in store, after their original importation and entry, beyond the term of one year.

SEC. 3. *And be it further enacted*, That if any warehoused goods shall be fraudulently concealed in, or removed from, any public or private warehouse, the same shall be forfeited to the United States; and all persons convicted of fraudulently concealing or removing such goods, or of aiding or abetting such concealment or removal, shall be liable to the same penalties which are now imposed for the fraudulent introduction of goods into the United States; and if any importer or proprietor of any warehoused goods, or any person in his employ, shall, by any contrivance, fraudulently open the warehouse, or shall gain access to the goods, except in the presence of the proper officer of the customs, acting in the execution of his duty, such importer, or proprietor shall forfeit and pay, for every such offence, one thousand dollars. And any person convicted of altering, defacing, or obliterating any mark or marks, which have been placed by any officer of the revenue on any packages of warehoused good, shall forfeit and pay for every such offence five hundred dollars.

SEC. 4. *And be it further enacted*, That the collectors of the several ports of the United States shall make quarterly reports to the Secretary of the Treasury, according to such general instructions as the said secretary may give, of all goods which remain in the warehouses of their respective ports, specifying the quantity and descriptions of the same; which returns, or tables formed thereon, the Secretary of the Treasury shall, forthwith, cause to be published in the principal papers of the city of Washington.

SEC. 5. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, authorized to make, from time to time, such regulations, not inconsistent with the laws of the United States, as may be necessary to give full effect to the provisions of this act, and secure a just accountability under the same. And it shall be the duty of the secretary to report such regulations to each succeeding session of Congress.

Approved August 6, 1846.

Entry of merchandise for warehousing, imported by [insert the name of the owner, importer, or consignee,] in the [insert the name and denomination of the vessel,] whereof [insert the master's name] is master, from [insert the place from which she last departed,] made this — day of —, 184 .

(To be here signed by the person who makes the entry.)

Oath or affirmation of consignee, importer, or agent.

I, _____, do solemnly, sincerely, and truly swear (or affirm) that the invoice and bill of lading now presented by me to the collector of _____ are the true and only invoice and bill of lading by me received, of all the goods, wares, and merchandise, imported in the _____, whereof _____ is master, from _____, for account of any person whomsoever, for whom I am authorized to enter the same, *except what is now being entered* _____, *and upon which the duty chargeable has been paid, according to law*; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, or merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account rendered of the said goods, wares, or merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly, sincerely, and truly swear (or affirm) that, to the best of my knowledge and belief, (insert the name and residence of the owner or owners,) is or are the owner or owners of the goods, wares, and merchandise, mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or fair market value (if otherwise obtained, or if said value be more) at the time or times, and place or places, when and where procured, (as the case may be,) of the said goods, wares, and merchandise, all the charges thereon, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same. So help me God.

Oath or affirmation of owner whose goods have been purchased.

I, _____, do solemnly, sincerely, and truly swear (or affirm) that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the _____, whereof _____ is master, from _____ *except what is now being entered by* _____, *and upon which the duty chargeable has been paid according to law*; that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, of all charges thereon, including charges of purchasing, carriages,

bleaching, dying, dressing, finishing, putting up and packing, and no other discount, drawback, or bounty, but such as has been actually allowed on the same, (and when the actual market value shall be more, insert this value also;) that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly, sincerely, and truly (swear or affirm) that I have not in the entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice thereof, I will immediately make the same known to the collector of this district or port. So help me God.

Manufacturer's or owner's oath or affirmation when goods have not been actually purchased.

I, _____, do solemnly, sincerely, and truly swear (or affirm) that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me in the _____, whereof _____ is master, from _____ except what is now being entered by _____, and upon which the duty chargeable has been paid, according to law; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that, nevertheless, the invoice which I now produce, contains a just and faithful valuation of the same, at their fair market value, including charges of purchasing, carriages, bleaching, dying, dressing, finishing, putting up and packing, at the time or times, and place or places, when and where procured for my account, (or for account of myself and partners;) that the said invoice contains also a just and faithful account of all charges actually paid, and no other discount, drawback, or bounty, but such as has been actually allowed on the said goods, wares, and merchandise, (and when the actual market value thereof shall be more, insert said value, also;) that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly, sincerely, and truly swear (or affirm) that I have not in the said entry or invoice concealed or suppressed any thing whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice, or in the account now produced, of the said goods, wares, and merchandise, or receive any other invoice thereof, I will immediately make the same known to the collector of this district or port. So help me God.

When part of an importation is to be landed, and the duty chargeable thereupon is to be paid forthwith, and the remainder is to be warehoused, the oath or affirmation of the consignee, or owner, or manufacturer, above prescribed, should be modified by inserting therein, in lieu of the clause printed in italics, in the foregoing forms, the clause following: *except what is now being entered for warehousing, and upon which the duty chargeable has been secured according to law.*

Permit to land merchandise for warehousing or re-warehousing.

DISTRICT OF _____, PORT OF _____
day of _____ 184 _____

To [THE SURVEYOR OR AN INSPECTOR OF THE PORT]

(We or I,) certify that (insert the name of the importer, owner, or consignee,) has secured to be paid the duties on the merchandise, (insert, contained in the following packages, or if in bulk insert, hereinafter mentioned,) in conformity to the entry thereof, for (warehousing or re-warehousing) of this date; which merchandise was (imported or transported) in the (insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route) whereof _____ was (master, president, or agent, &c.) from the (insert the port or place from which the merchandise arrived,) permission is accordingly hereby given to land the same for [warehousing or re-warehousing] viz: [here particularly insert the marks, numbers, and denomination of each package, and, as far as may be, their contents, or if in bulk, the names and quantities of the articles, and note those which are to be either weighed, gauged, measured, or marked.]

C. D.,
Collector.

E. F. _____
Naval officer, (where there is one.)

B.

Form of a bond to be executed, when imports shall be entered for warehousing.

Know all men by these presents:

That we, (here insert the names of the owner, importer, or consignee, and sureties, with their respective places of abode,) are held and firmly bound unto the United States of America, in the sum of _____ dollars _____ cents, to be paid to the United States—for the payment whereof we bind ourselves, our heirs, executors,

and administrators, jointly and severally, firmly by these presents; sealed with our seals, dated this day of , in the year of our Lord, one thousand eight hundred and forty.

The condition of this obligation is such, that if the above bounden, (here insert the names of the principal and sureties,) or either of them, or either of their heirs, executors, or administrators, shall and do, at or before the end of one year, to be computed from the day on which the goods, wares, and merchandise, entered for warehousing, by or for the above bounden, (insert the name of the principal,) as imported in the , master from as per entry made at the port of (insert the first port of entry,) and dated the day of in the year aforesaid, shall have been deposited thereat in public store—well and truly pay, or cause to be paid, unto the collector of the customs, for the port of for the time being, the sum dollars cents, or the amount of the duties to be ascertained as due and owing on the aforesaid goods, wares, and merchandise—or shall otherwise secure, or cause the amount of said duties to be secured, conformably to law—then this obligation to be void—else to remain in full force and virtue.

[L. S.]
[L. S.]
[L. S.]

Scaled and delivered }
in the presence of }

C. D.

Form to be used at first port of entry for transporting merchandise to be re-warehoused.

DISTRICT OF , PORT OF ,
day of , 184 .

Entry of merchandise intended to be withdrawn by from public store, at the port of (New York or other first port of entry,) and transported, per the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof is (master, president, or agent, &c.,) to the port of (Charleston, or other second port of entry,) to be re-warehoused thereat according to law; which merchandise was imported by , in the (insert the denomination and name of the vessel,) whereof was master, from (Liverpool or other foreign port,) into the port of (New York, or other first port of entry,) and duly warehoused thereat, on the day of , in the year 184 .

The merchandise must be described in the manner indicated by the columnar part of form A.

And the entry must be signed by the person who makes it.

Permit. and administrators, jointly and severally, firmly by these presents, sealed with our seals, dated this _____ day of _____, 184 _____.

The direction to be given to the surveyor of the port, when any, or other officer who may inspect said merchandise, and the permit for landing it for transportation shall be as follows:

DISTRICT OF _____ PORT OF _____
day of _____, 184 _____.

To (the surveyor, or an inspector of the port,) You will cause the articles specified in the entry of (insert the name of the person making the entry,) to be examined, and if found to agree exactly therewith, will have them (weighed, gauged, or measured, as the case may require,) and then permit the same to be laden in the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof (insert the name) is (master, president, or agent, &c.,) for (insert the port of destination,) to be there re-warehoused, viz: (here particularly insert the marks, number, and denominations of each package, and, as far as may be, their contents, or if in bulk the names of the articles.)

C. D.,
Collector.

E. F.,
Naval officer, (where there is one.)

Oaths to be administered.

When the person who enters merchandise, intended for transportation, to be re-warehoused, is the person who imported the same into the United States, or into a *second* or other port of entry, he shall, after the lading of such merchandise, verify his entry by the following oath or affirmation:

I, (insert his name,) do solemnly, sincerely, and truly swear (or affirm) that the articles specified in the above (annexed or within) entry were imported by me, (or consigned to me as the case may be,) in the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof (insert the name) was (master, president, or agent, &c.) from (insert the name of the port or place where from,) that they were duly entered by me at the custom-house of this port for (warehousing or re-warehousing) and the duties secured to be paid thereon; that they are the same in quantity, quality, package, and value, as at the time of importation, necessary or unavoidable wastage or damage only excepted, and are now laden in the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof (insert the name) is (master, president, or agent, &c.) and that they

are truly intended to be transported by me in the said (vessel or vehicle) to the port of (insert the place of destination,) to be entered for re-warehousing thereat, according to law. So help me God.

And when merchandise in public store, at a *first* or other port of entry, has been sold, and the purchaser has entered it for transportation to another port of entry, to be re-warehoused thereat, the oath or affirmation of the importer shall be as follow:

I, (insert his name,) do solemnly, sincerely, and truly swear (or affirm,) that the articles specified in the above (annexed or within) entry, as imported by (or consigned to) me, were truly imported by (or consigned to) me, in the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof (insert the name) was (master, president, or agent, &c.) from (insert the place where from,) that they were duly entered by me at the custom-house of this port for (warehousing or re-warehousing,) and the duties thereon secured to be paid; that they were the same in quantity, quality, package and value, necessary or unavoidable wastage or damage only excepted, at the time of sale to (insert the name of the person to whom sold,) as at the time of importation: (and if sold to one person for account of another, state that fact.) So help me God.

And when goods in public store are entered by a person other than the importer, for transportation from a *first* or other port of entry, to be re-warehoused at a *second* or other port of entry, the oath or affirmation shall be as follows:

I, (insert the name of the person making the entry,) do solemnly, sincerely, and truly swear (or affirm,) that the articles specified in the above (annexed or within) entry, were purchased by me, (and if for another person say for account of whom, and insert his name,) from (insert the name of the vendor,) that they are now actually laden in the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof (insert the name) is (master, president, or agent, &c.) and were at the time of such lading, and are now the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, as at the time of purchase; that they are truly intended to be transported by (me, or by the person for whom the affiant bought and shipped them, naming him as the case may require,) in the said (vessel or vehicle,) to the port of (insert the port of destination,) to be entered for re-warehousing thereat according to law. So help me God.

And the oath or affirmation to be taken by any other person than the importer, or person who enters merchandise for transportation from the public stores at the *first* or any other port of entry, to be re-warehoused at a *second* or any other port of entry, and who may have bought and sold the same, shall be as follows:

I, (here insert the name,) do solemnly, sincerely, and truly swear (or affirm,) that the articles specified in the above (within or annexed) entry were purchased by me, from (insert the name of the

person from whom purchased,) and were sold by me to (insert the name of the person to whom sold,) and that they were not, to the best of my knowledge or belief, altered, or in any respect changed in quantity, quality, package, or value, necessary or unavoidable wastage or damage only excepted, from the time of said purchase until the time of said sale. So help me God.

Form of entry to be used at second port of entry for transporting merchandise to be re-warehoused.

DISTRICT OF _____, PORT OF _____,
day of _____, 184

Entry of merchandise intended to be withdrawn by _____ from public store at the port of (Charleston, or second port of entry) and transported per the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route) whereof _____ is (master, president, or agent, &c.) to the port of (Mobile, or other *third* port of entry) to be duly re-warehoused thereat; which merchandise was imported by _____, in the (insert the denomination and name of the vessel) whereof _____, was master, (from Liverpool, or other foreign port or place,) into the port of (New York, or other *first* port of entry) and duly warehoused thereat, on the _____ day of _____, 184 ; and was brought from the port of (New York, or other *first* port of entry) per the (insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route) whereof _____ was (master, president, or agent, &c.) into the port of (Charleston, or other *second* port of entry) for re-warehousing and there duly entered on the _____ day of _____, 184 , by _____ for re-warehousing, and deposited accordingly in public store.

The merchandise must be described in the manner indicated by the columnar part of form A.

And the entry must be signed by the person who makes it.

For the oath or affirmation to be administered, see those appended to form A.

Form of entry to be used at a port of entry beyond the second.

DISTRICT OF _____, PORT OF _____,
day of _____, 184

Entry of merchandise intended to be withdrawn by _____, from public store at the port of [Mobile, or other port of entry beyond the *second*] and transported, per the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route] whereof _____ is [master, president or agent, &c.] to the port of [Galveston, or other *fourth* port of entry] to be re-warehoused thereat, accord

ing to law; which merchandise was imported from [Liverpool, or other foreign port] into the port of [New York, or other first port of entry] and duly warehoused thereat, on the day of , 184 ; and transported thence, per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route] whereof was [master, president or agent, &c.] into the port of [Charleston, or other second port of entry] duly entered and deposited in public store thereat, on the day of , 184 ; and was brought from the port of [Charleston, or other second port of entry] per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route] whereof was [master, president or agent, &c.] into the port of [Mobile, or other port of entry beyond the second] for re-warehousing, and there duly entered, on the day of , 184 ; by for re-warehousing, and deposited accordingly in public store.

The merchandise must be described in the manner indicated by the columnar part of form A.

And the entry must be signed by the person who makes it.

For the oath or affirmation to be administered, see those appended to form A.

When merchandise is to be transported for re-warehousing beyond the fourth port, the entry must be made in the manner last indicated, but should be so modified as to connect the proceeding with the previous entries, in conformity to the facts.

Form of transportation certificate to accompany merchandise which is to be re-entered for warehousing.

It shall be a triplicate of the entry made to withdraw imports from public store at one port of entry, to be conveyed to another, to be entered for re-warehousing thereat; and be certified as follows:

DISTRICT OF , PORT OF ,
day of , 184 .

(We or I) certify that the duties, amounting to dollars $\frac{100}{100}$, chargeable on the merchandise specified in the above (within or annexed) triplicate of the entry made at the custom-house, in this port, by [insert the name of the person who made the entry] and which is now laden in the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route] and destined for the port of , in the district of , have been secured by bond, duly executed, by and sureties; with condition to enter the said merchandise, or to cause it to be entered, at the port of aforesaid, to be re-warehoused thereat, in conformity to law.

_____,
Collector.

_____,
Naval Officer, (where there is one.)

D.

Form of bond to be executed when imports shall be entered at a first, or other port of entry, to be transported for re-warehousing, at a second, or other port of entry.

KNOW ALL MEN BY THESE PRESENTS, That we, [here insert the names of the importer, owner or consignee, and his sureties, with their respective places of abode,] are held and firmly bound, unto the United States of America, in the sum of _____ dollars, to be paid to the United States, for the payment whereof we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly, by these presents; sealed with our seals, dated this _____ day of _____, in the year of our Lord one thousand eight hundred and forty-

The condition of this obligation is such, that if the merchandise specified in the entry, made at the custom-house, in the port of _____, in the district of _____, on the _____ day of _____, 184____, by [insert the name of the person who made the entry] consisting of [here particularly insert the marks, numbers and denomination of each package, and, as far as may be, their contents; or, if in bulk, the name and quantities of the articles] intended to be withdrawn from the public store, and transported, per the [insert the denomination and name of the vessel, or the vehicle or conveyance used on an authorized inland route] whereof _____ is [master, president or agent, &c.] to the port of [insert the name of the port of destination] to be there re-deposited in public store, shall be landed at the port of [insert the port of destination] and entered for re-warehousing thereat, according to law, on or before the _____ day of _____, 184____; [which day should be one before which the collector, and person who makes the entry for transportation, shall believe the merchandise may, and would, ordinarily, arrive at its port of destination; and, in all cases, *must be within the term of one year*, to be computed from the day on which the merchandise was received into public store, at the *first* port of entry] and a certificate thereof, authenticated by the collector of the port of [insert the port of destination] shall be promptly produced and delivered by [insert the name of the principal] to the collector of the port of [insert the port from which the merchandise was imported] then this obligation to be void, else to remain in full force and virtue.

Sealed and delivered }
in the presence of }

[L. S.]
[L. S.]
[L. S.]

E.

Form of entry of merchandise for re-warehousing, at a second port of entry, when accompanied by the prescribed transportation certificate.

DISTRICT OF _____, Port of _____
day of _____ 184

Entry for re-warehousing of merchandise transported from the port of [New York, or other first port of entry] by [insert the name of the person by, or for whom, it was entered for transportation] in the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route] whereof _____ is [master, president or agent, &c.]

which merchandize was imported by [insert the name of the importer, owner or consignee] in the [insert the denomination and name of the vessel] whereof _____ was master, from [Liverpool, or other foreign port] into the port of [insert the first port of entry] and has been brought into the port of [insert the second port of entry] to be entered for deposit in public store thereat, and to secure the duties chargeable thereon, in conformity to law.

The description of the merchandise must be made in the manner indicated by the columnar part of form A.

The entry must be signed by the person who makes it.

The permit to unlade must be similar to one that is appended to the form of entry A.

And the oath or affirmation to be administered to the person who makes the entry for re-warehousing at a second port must be as follows:

I, [insert his name,] do solemnly, sincerely, and truly, swear, (or affirm,) that the articles specified in the above, (annexed, or within) entry, as having been transported from the port of [insert the first port of entry] by [insert the name of the importer, owner, or consignee,] per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof, _____ is [master, president, or agent, &c.] to be entered for re-warehousing, at the port of [insert the second port of entry] are the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, as at the time of importation by _____, from [Liverpool, or other foreign port;] or, when the case requires it, in lieu of the foregoing words, printed in italics, insert the following: as at the time of purchase from _____, the vendee of _____, who imported them from [Liverpool or other foreign port.] So help me God.

F.

Form of a bond to be executed when imports shall be entered for re-warehousing.

Know all men by these presents, That we [insert the names of the importer, owner, or consignee, and sureties, with their respective places of abode,] are held and firmly bound unto the United States of America, in the sum of _____ dollars, to be paid to the United States, for the payment whereof, we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents: Sealed with our seals, dated this _____ day of _____, in the year of our Lord one thousand eight hundred and forty-

The condition of this obligation is such, that if the above bounden [here insert the names of the principal and sureties,] or either of them, or either of their heirs, executors, or administrators, at or before the end of one year, to be computed from the _____ day of _____, 184____, when the merchandise this day entered by (or for) the above bounden [insert the name of the principal,] as having been transported from the port of [insert the first port of entry,] per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used, on an authorized inland route,] to the port of [insert the port of destination,] for re-warehousing thereat, first having been entered for warehousing, was deposited in public store at the port of [insert the first port of entry] by or for [insert the name of the importer, owner, or consignee] as imported in the [insert the denomination and name of the vessel,] whereof _____ was master, from [Liverpool, or other foreign port,] shall and do, well and truly pay, or cause to be paid, unto the collector of the customs, for the port of _____, for the time being, the sum of _____ dollars _____, or the amount of the duties, to be ascertained as due and owing on the aforesaid merchandise—or shall otherwise secure, or cause the amount of said duties to be secured, conformably to law—then this obligation to be void, else to remain in full force and virtue.

Sealed and delivered in the presence of—

[L. S.]
[L. S.]
[L. S.]

Form of certificate to be issued when goods have been duly entered and re-warehoused at a second port of entry, or one beyond it.

DISTRICT OF _____, PORT OF _____
_____ day of _____, 184____.

I do hereby certify that the merchandise, consisting of [here particularly insert the marks, numbers, and denominations of each package, and, as far as may be, their contents; or, if in bulk, the

names and quantities of the articles,] and mentioned in the transportation certificate, issued at the port of _____, on the day of _____, 184____, as having been thereat entered, by _____ for transportation to this port, per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route] to be re-warehoused, has been duly entered and deposited in public store, at this port, and bond given to secure the duties thereon, in conformity to law.

Witness my hand and seal this _____ day
[Seal of office.] of _____, 184____,
Collector.

When imports are to be entered for deposite in public store, at a port beyond the *second* port of entry, the forms of entry, oath, or affirmation, permit, bond for duties, and certificate for the cancellation of transportation bond, must be varied after the manner indicated by forms C, so as to connect each proceeding with its antecedent.

G.

Form of entry to be used when imports entered for warehousing and on which duties have not been paid, are to be exported from the public stores at a first port of entry to a foreign port or place, before the end of one year, to be computed from the day when they were so warehoused.

DISTRICT OF _____, PORT OF _____
day of _____, 184____.

Entry of merchandise intended to be exported by [insert the name of the exporter,] on board of the [insert the denomination and name of the vessel,] whereof _____ is master, for [Havana, or other foreign port] which merchandise was imported into the port of [New York, or other *first* port of entry,] duly entered for warehousing, and deposited in public store thereat, on the day of _____, 184____, by [insert the name of the importer,] per the [insert the denomination and name of the vessel,] whereof _____ was master, from [Liverpool or other foreign port.]

When merchandise so warehoused, at a *second* port of entry, is to be thence so exported, add to the foregoing form, the following words, viz:

And was brought from the port of [New York, or other *first* port of entry,] per the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof _____ was [master, president, or agent, &c.] into the port of [Charleston, or other *second* port of entry]

for re-warehousing, and duly entered thereat, on the _____ day of _____, 184____, by _____ for re-warehousing, and deposited accordingly in public store.

And when being warehoused at a port of entry *beyond the second*, it is to be thence so exported, substitute the word *transported* for the word *brought*, in the foregoing paragraph; and add at the end thereof, the following words, viz:

And was brought from the port of [Charleston, or the *second* port of entry,] per the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof _____ was [master, president, or agent, &c.] into the port of [Mobile, or other port of entry *beyond the second*] for re-warehousing, and duly entered thereat, on the _____ day of _____, 184____, by _____ for re-warehousing, and deposited accordingly in public store.

The merchandise to be so exported, must be described in the manner indicated by the columnar part of form A.

Oath or affirmation to be taken by the exporter, when he presents either of the foregoing entries.

I, _____, do solemnly, sincerely, and truly swear, (or affirm,) that the articles specified in the above, [annexed, or within] entry, are truly intended to be taken from the public stores and laden on board of the [insert the denomination and name of the vessel,] whereof _____ is master, destined for [Havana, or other foreign port or place,] and to be exported in said vessel, to the port or place last aforesaid, and are not intended to be relanded within the United States. So help me God.

And the permit to lade said merchandise must be as follows:

DISTRICT OF _____, PORT OF _____
day of _____, 184____
To (THE SURVEYOR OR INSPECTOR OF THE PORT)

You will cause the articles specified in the entry made by [insert the name of the person who made it,] to be examined, and if found to agree exactly therewith, will have them [weighed, gauged, or measured, as the case may require,] and then permit the same to be laden on board of the [insert the denomination and name of the vessel,] whereof _____ is master, bound for [insert the foreign port, or place of destination,] to be landed thereat, or beyond the limits of the United States, viz:

[Here particularly insert the marks, numbers, and denomination of each package, and as far as may be their contents; or, if in bulk, the names and quantities of the articles.]

_____,
Collector.

_____,
Naval officer, (where there is one.)

Oaths or affirmations.

When the person who enters merchandise for exportation, from the public stores, at the original or other port of entry, to a foreign port, or place, is the person who imported the same into the United States, or into a second, or other port of entry, he shall, after the lading thereof, verify his export entry by the following oath or affirmation:

I, [insert his name,] do solemnly, sincerely, and truly swear, [or affirm] that the articles specified in the [above, annexed, or within] entry, were imported by me, [or consigned to me, as the case may be] in the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof [insert the name,] was [master, president, or agent, &c.] from [insert the name of the port or place where from,] that they were duly entered by me at the custom-house of this port, for [warehousing, or re-warehousing,] and the duties secured, to be paid thereon; that they are the same in quantity, quality, package, and value, as at the time of importation, necessary or unavoidable wastage or damage only excepted, and are now actually laden on board the [insert denomination and name of the vessel,] whereof [insert the name,] is master; and that they are truly intended to be exported by me in the said vessel, to the port of [insert the name of the foreign port or place,] and are not intended to be relanded within the limits of the United States. So help me God.

And where merchandise in public store at the original, or other port of entry, has been sold, and the owner has entered it for transportation to a foreign port or place, the oath or affirmation of the exporter shall be as follows:

I, [insert his name,] do solemnly, sincerely, and truly swear, (or affirm,) that the articles specified in the above, (annexed or within) entry, as imported by (or consigned to) me, were truly imported by (or consigned to) me in the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route] whereof [insert the name] was [master, president, or agent, &c.] from [insert the place wherefrom,] that they were duly entered by me at the custom house of this port, for warehousing, [or rewarehousing,] and the duties thereon secured in conformity to law; that they were the same in quantity, quality, package, and value, necessary und unavoidable wastage or damage only excepted, at the time of sale to [insert the name of the person to whom sold, and if sold to one person for the account of another state that fact,] as at the time of importation. So help me God.

And when goods in public store are entered by a person other than the importer, for exportation from the *first*, or another port of entry, to a foreign port or place, he shall, after the landing thereof, verify his export entry by the following oath or affirmation:

I, [insert the name of the person making the entry,] do solemnly, sincerely, and truly swear, (or affirm) that the articles specified in the above (annexed or within) entry, were purchased by me [and if

for another person, say for account of whom, and insert his name,] from [insert the name of the vendor,] that they are now actually laden in the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route] whereof [insert the name,] is master, and were at the time of such lading, and are now, the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, as at the time of purchase; and that they are truly intended to be exported by me in the said vessel, to the port of [insert the name of the foreign port or place,] and are not intended to be reloaded within the limits of the United States. So help me God.

And the oath or affirmation to be taken by any other person than the importer or exporter of merchandise deposited in public store, who may have bought or sold the same, shall be as follows:

I, [here insert the name,] do solemnly, sincerely, and truly swear (or affirm,) that the articles specified in the above (within or annexed) entry, were purchased by me from [insert the name of the person from whom purchased,] and were sold by me to [insert the name of the person to whom sold,] and that they were not, to the best of my knowledge or belief, altered, or in any respect changed, in quantity, quality, package, or value, necessary or unavoidable wastage or damage only excepted, from the time of said purchase until the time of said sale. So help me God.

H.

Form of bond to be given when imports entered for warehousing are exported directly from the public stores to a foreign country.

Know all men by these presents, That we [here insert the names of the exporter and sureties, with their respective places of abode,] are held and firmly bound to the United States of America, in the sum of _____ dollars [equal to double the amount of duties] to be paid to the United States, for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents; sealed with our seals, dated this _____ day of _____, in the year of our Lord, one thousand eight hundred and forty-_____ :

The condition of this obligation is such, that if the merchandise entered at the custom house at the port of _____ on the _____ day of _____ 184____, by _____ consisting of [insert the marks, numbers, and denominations of each package, and as far as may be their contents, or if in bulk, the names and quantities of the articles] to be exported from the public stores thereat, on board of the [insert the denomination and name of the vessel,] whereof _____ is master, to the port of [Havana, or other foreign port or place,] or any part of said merchandise, be not re-landed in any port or place within the limits of the United States; and if certificates and other proofs, similar to those which are required by law when merchandise has been exported with the benefit of drawback, of the de-

livery of the same at the port of [Havana, or some other foreign port or place,] without the limits of the United States, as aforesaid, shall be produced to the collector of the customs at the port of [New York, or other port of exportation] for the time being, within [insert one year, if exported to any port of Europe or America, or two years if to any port of Asia or Africa,] from the date hereof; then this obligation shall be void, else shall remain in full force.

*Sealed and delivered }
in the presence of }*

[L. S.]
[L. S.]
[L. S.]

When imports that have been duly entered for warehousing are to be withdrawn from the public stores, on the payment of the duties and expenses chargeable thereon, the forms of entries, of oaths or affirmations, and of permit; given under letter C, should be used after the following modifications have been made:

From *each* of said forms of entries strike out the words "and transported" in the 4th line, and all thereafter, preceding the words "which merchandise," in the 7th line.

From the *first* of said oaths or affirmations strike out all between the word "excepted," in its 10th line, to the word "So," in its last line; the *second* and *fourth* of said forms may be used without any modification; in the *fourth* one of them, insert after the word "actually" in its 3d line, the words "deposited in the public stores;" and strike out all of the words in its 4th line, with those in the 5th line preceding the words "and were;" also, the word "lading" in its 6th line, and substitute for it the word "deposite;" further, strike out all between the word "purchased" in its 7th line, and the word "So" in its last line.

From said form of permit strike out all between the words "to be" in its 5th line, and the word "viz" in its 8th line, and insert in lieu thereof the words "withdrawn from public store;" also insert before the collector's signature the words "as the duties and expenses chargeable thereon have been actually paid."

livery of the same at the port of Havana or some other foreign port or place] without the limits of the United States as aforesaid, shall be produced to the collector of the customs at the port of New York or other port of exportation for the time being, within [insert one year, if exported to any port of Europe or America; or two years if to any port of Asia or Africa] from the date hereof; then this obligation shall be void, else shall remain in full force.

Sealed and delivered
in the presence of

When imports that have been duly entered for warehousing are to be withdrawn from the public stores, on the payment of the duties and expenses chargeable thereon, the forms of entries, or copies or affirmations, and of permits, given under letter C, should be used after the following modifications have been made:

From each of said forms of entries strike out the words "and transported" in the 4th line, and all thereafter, preceding the words "which merchandise" in the 7th line.

From the first of said copies or affirmations strike out all between the word "excepted" in its 10th line to the word "So" in its last line; the second and fourth of said forms may be used without any modification; in the fourth one of them, insert after the word "ac- tually" in its 3d line, the words "deposited in the public stores;" and strike out all of the words in its 4th line, with those in the 5th line preceding the words "and were;" also, the word "lading" in its 6th line, and substitute for it the word "deposit;" further, strike out all between the word "purchased" in its 7th line, and the word "So" in its last line.

From said form of permit strike out all between the words "to be" in its 5th line, and the word "viz" in its 8th line, and insert in lieu thereof the words "withdrawn from public store;" also, in- sert before the collector's signature the words "as the duties and expenses chargeable thereon have been actually paid."

From said form of permit strike out all between the words "to be" in its 5th line, and the word "viz" in its 8th line, and insert in lieu thereof the words "withdrawn from public store;" also, in- sert before the collector's signature the words "as the duties and expenses chargeable thereon have been actually paid."

From said form of permit strike out all between the words "to be" in its 5th line, and the word "viz" in its 8th line, and insert in lieu thereof the words "withdrawn from public store;" also, in- sert before the collector's signature the words "as the duties and expenses chargeable thereon have been actually paid."

From said form of permit strike out all between the words "to be" in its 5th line, and the word "viz" in its 8th line, and insert in lieu thereof the words "withdrawn from public store;" also, in- sert before the collector's signature the words "as the duties and expenses chargeable thereon have been actually paid."

From said form of permit strike out all between the words "to be" in its 5th line, and the word "viz" in its 8th line, and insert in lieu thereof the words "withdrawn from public store;" also, in- sert before the collector's signature the words "as the duties and expenses chargeable thereon have been actually paid."

From said form of permit strike out all between the words "to be" in its 5th line, and the word "viz" in its 8th line, and insert in lieu thereof the words "withdrawn from public store;" also, in- sert before the collector's signature the words "as the duties and expenses chargeable thereon have been actually paid."

J.

[illegible]

Collector.

Naval Officer, (where there is one.)

No. 62.

*Circular instructions to collectors and other officers of the customs.*TREASURY DEPARTMENT,
October 30, 1846.

The following instructions amendatory of, and additional to those contained in the circular instructions dated 14th August, 1846, are transmitted for the government of the officers of the customs.

The entry of goods for warehousing shall be of the following form, (form 1,) and must be verified under oath or affirmation as prescribed by the 4th section of the act of 1st March, 1823, and all the requirements of the 6th, 7th, 8th, and 11th sections of that act must be strictly adhered to.

If a part of an importation is to be landed and the duties paid forthwith, and the remainder warehoused, the two entries must be made simultaneously, in which case the word "entry," where it occurs in the oath, should be changed to "entries;" and if the importation is embraced in more than one bill of lading or invoice, those words also should be changed to the plural.

If no invoice has been received, the goods may be entered in conformity with the 2d section of the act of 1st March, 1823, but cannot be entered for warehousing.

When the duty has been estimated on the entry, and a copy thereof deposited with the naval officer, the collector shall take a bond, with satisfactory security, according to form 2, in double the amount of the duties: he will then issue an order, form 3, to the inspector, to send the goods to the public store, indicating in said order which are to be weighed, gauged, measured or marked.

When the goods have been deposited in the warehouse, the collector shall cause them to be compared with the invoice, and the dutiable value, quantity and character thereof ascertained in the manner provided by law, and after the report of the appraisers has been received by the collector, the importer, agent or purchaser may withdraw any entire case or package, or any quantity not less than one ton in weight if imported in bulk.

If withdrawn for consumption, the entry, a copy of which shall be deposited with the naval officer, shall be made according to form 4, and upon the payment of the appropriate duty a permit, form 5, shall be granted for the delivery thereof.

If withdrawn for transportation to another district, the entry shall be in conformity with form 6, verified by oath similar to form 7, and the person so entering shall give bond with satisfactory security according to form 8; when the bond has been completed, the collector and naval officer shall grant a certificate, form 9, to accompany the goods, and the collector shall certify to a copy from the original invoice as per form 10, and shall issue a permit, to be countersigned by the naval officer, to deliver the goods for transportation, (form 11.)

When the goods have arrived at the port of destination, they

may be deposited in the public store and the duty paid forthwith, in which case the entry shall be as per form 12, the permit to be according to form 24;—if the duty is not paid forthwith the entry for warehousing shall be in accordance with form 13, which entry, when presented to the collector, shall be accompanied with the transportation certificate (9) and copy from invoice (10,) and shall be verified by the oath of the owner or consignee as per form 14; the collector will then take a bond, with satisfactory security, according to form 15; when the goods are deposited in warehouse, they must be subjected to the same examination as is required by law on the importation of goods from foreign ports, and must be carefully compared with the copy from original invoice. If the collector is satisfied that the goods so examined are the identical goods described in the transportation certificate, he will grant a copy thereof and certify thereon according to form 16, which certificate being presented to the collector at the port from whence the goods were transported the bond (8) may be cancelled.

If the goods are withdrawn from warehouse at the port of original importation *for exportation*, then entry as per form 17 must be made, the oath prescribed in form 18 taken, and bond, with satisfactory security, as per form 19, given for the delivery of the goods at a foreign port or place; when the bond is received, the collector and naval officer will issue a permit to deliver the goods to the surveyor, form 20, and shall direct the surveyor to cause the same to be laden on board for exportation, indicating which are to be weighed, gauged or measured, which direction shall be as per form 21; the officer under whose inspection the goods are shipped must certify on the entry as per form 22; to cancel the export bond, 19, the exporter must furnish the proofs required by law.

If the goods after being warehoused at the second port, are to be *withdrawn* and the *duty thereon paid*, the entry shall be according to form 23; on the payment of the duties; the collector will grant the following permit, to be countersigned by the naval officer, see form 24.

If withdrawn for *transportation* to a third port, the entry must be in conformity with form 25, and an oath, as per form 7, taken; after taking a bond, with satisfactory security, same as form 8, a permit for the delivery of the goods for transportation, as per form 26, shall be issued; and the collector shall grant to the person so entering the goods for transportation, a copy of the original transportation certificate, and a copy of the certified copy from invoice, upon which he shall certify as per forms 27 and 28.

When the goods have arrived at the third port the owner or consignee shall make an entry thereof according to form 29, verifying the same by oath as per form 14, and by producing the transportation certificate and invoice copy issued at the port from whence the goods were transported; the collector will then take a bond according to form 15, and will cause the goods to be examined and compared with the invoice, and if found to agree exactly therewith, will issue the certificate required to be issued by the collector at the second port in like cases, which certificate being presented to

the collector at the port from whence last transferred, the bond (8) may be cancelled.

If the goods are intended to be withdrawn *for exportation* from the second, third or subsequent ports, the entry for exportation to be as per form 30, the order to deliver to the surveyor as per form 31, first requiring the oath and bond prescribed to be taken in like cases when goods are exported from the warehouses at the port of original importation.

The forms prescribed for withdrawing goods from a second port of warehousing may also be used at the third or fourth port, and those used in entering goods at a third port may be used also at subsequent ports at which they may be entered for warehousing.

To prevent frauds upon the revenue, wines and spirituous liquors imported in casks, demijohns or other similar vessels, must be encased at the expense of the shipper, before delivery from the warehouse if entered for transportation, and all other packages containing more than one quality or description of goods, and liable to have their contents changed in transitu, should be corded and sealed in the manner prescribed by the instructions of the department, with reference to goods entered for transportation to Santa Fé and Chihuahua, dated 25th February, 1846. Great care should be taken at the port of destination to ascertain that no change has been made in the contents of the package, by withdrawing any portion of the goods and substituting a different or inferior article.

Wines and other distilled spirits heretofore deposited in public store under the direction of the surveyor, or in private stores under the joint custody of the surveyor and importer, to secure the right of drawback on the exportation thereof, must be stored hereafter in the public stores hired by the collectors, except where stores have already been hired for that purpose by the surveyors, who are hereby instructed to hire no more stores for that purpose, nor to renew any leases already made. Goods on which the duties have not been paid, cannot be stored for a longer period than one year, to be computed from the date of original importation (the day on which the vessel entered) without being subject to sale in the manner prescribed by the first section of the act of sixth August, 1846, but this limitation of one year does not apply to goods after the duties are paid, nor to goods exempt from duty; but all goods upon which the duties have been paid, either before or after the storing, and goods exempt from duty, may remain in public store for any period of time, so long as the usual storage is paid.

When goods have been deposited in the public stores, the owner or importer, on application therefor, shall be entitled to receive a certificate as per form 32, either for the entire importation, or for each package or parcel thereof, on payment of twenty cents for each certificate; which certificate shall be issued and signed by the collector, or by some person to be designated for that purpose by the collector, with the approbation of the Secretary of the Treasury, which person shall be entitled to receive from the importer a copy of the warehousing entry, and shall be allowed to retain, out of the money received for certificates, such reasonable

amount as may be fixed by the collector, with the sanction of the Secretary of the Treasury, as his compensation, and the residue thereof, if any, after deducting the expense of printing, filling up, registering, and cancelling, said certificates, shall be paid over to the collector, to be by him placed to the credit of the Treasurer of the United States.

When a permit has been issued for the withdrawal of goods warehoused, the storekeeper or other officer having custody of the goods, is instructed not to deliver the goods until he has ascertained that a certificate has not been issued, unless the certificate, if issued, is presented with the permit, or has been cancelled.

In addition to the quarterly report required in previous instructions, each collector is directed to furnish a quarterly statement, showing what goods have been withdrawn from the warehouses in his district for transportation to the warehouses in another district, designating in such statement the time when transported, the marks, numbers, description, and contents, of each package or parcel, and the dutiable value of each, and to what port transported, arranging the statement in such manner as will exhibit the transfers to each port; also, a statement showing what transfers have been made into their port from warehouses in other districts, designating the transfers from each port separately, stating the marks, numbers, value, &c., and accounting for each package received by a separate statement of the duties collected, on goods so transferred, and indicating what remain in warehouse.

When goods are withdrawn from warehouse in quantities less than the entire importation, the expense of weighing, gauging, or measuring, must be paid by the owner, importer, or agent, if it be necessary to weigh, gauge, or measure, any portion, in order to ascertain the dutiable value.

The warehouses shall be opened at sunrise, and closed at sunset, and no fire or lights must be permitted therein.

R. J. WALKER,
Secretary of the Treasury.

WAREHOUSE ENTRY.

Entry of merchandise imported on the 2d day of September, 1846, by William Wilson, in the ship Roscius, Delano, master, from Liverpool.

Marks No	Packages and contents.	Quantity.	20 per cent.	25 per cent.	30 per cent.	100 per cent.	Total.	Dutiable value each p'kg.
(B) 1	One cask brandy.....	90 gallons	18 00	22 50	27 00	90 00	90 00	157 50
2	One case linens, 50 pieces.....	1,250 yards	62 10	78 12 1/2	93 75	1,250 00	62 10	1,312 12 1/2
3	One " cloths, 2 pieces.....	35 yards.....	7 00	8 75	10 50	35 00	7 00	46 25
4	One " merinos.....	21 pieces.....	4 20	5 25	6 30	21 00	4 20	27 50
5	One " cambric dimity.....	300 " ..	60 00	75 00	90 00	300 00	60 00	360 00
6	One " printed muslins.....	50 " ..	37 10	46 25	55 50	50 00	37 10	189 00
7	One " gros de Naples, 20 pieces	600 " ..	120 00	150 00	180 00	600 00	120 00	750 00
8	One crate earthenware.....	per invoice	10 00	12 50	15 00	10 00	10 00	37 50
9	One trunk clothing.....	" ..	50 00	62 50	75 00	50 00	50 00	187 50
10	One demijohn cordial.....	5 gallons ..	1 00	1 25	1 50	5 00	1 00	6 75
Inland trans. and shipping charges			160 00	60 00	119 60	100 00	439 60	
Commissions, 2½ per cent			1 60	6 00	1 20	1 00	3 14	
			161 60	66 00	120 80	101 00	443 40	
			4 08	110 20	3 02	210 60	11 16	
£			165 68	61 16 2	123 82	103 10 6	454 1 6	

WILLIAM WILSON.

FORM II.

Know all men by these presents, That we, William Wilson, of the city of New York, and Stephen Stevenson, of the city of New York, are held and firmly bound unto the United States of America in the sum of three thousand dollars to be paid to the United States, for the payment whereof we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents.

Sealed with our seals, dated this sixth day of September, in the year of our Lord one thousand eight hundred and forty-six.

The condition of this obligation is such, That if the above bounden William Wilson and Stephen Stevenson, or either of them, or either of their heirs, executors or administrators, shall, on or before the expiration of one year, to be computed from the date of the importation of the goods, wares and merchandise hereinafter mentioned, well and truly pay or cause to be paid unto the collector of the customs for the port of New York for the time being, the sum of one thousand five hundred dollars, or the amount of duties to be ascertained as due and owing on goods, wares and merchandise imported by William Wilson in the ship Roscoe, Delano, master, from Liverpool, consisting of (B) 1 to 10, one cask brandy, six cases dry goods, one crate earthenware, one demijohn cordial, and one trunk clothing, or shall in the mode prescribed by law, on or before the expiration of the year aforesaid, withdraw the said goods from the public stores where they may be deposited at the port of New York, then this obligation to be void, otherwise to remain in full force and virtue.

WILLIAM WILSON, [L. s.]
STEPHEN STEPHENSON, [L. s.]

Sealed and delivered }
in presence of }
J. BLUXOME.

NOTE.—The date of importation has been determined to be the day on which the vessel arrives at the port of destination.

FORM III.

CUSTOM-HOUSE, NEW YORK,
Collector's Office, September 6, 1846.

To the inspectors of the port:

You are directed to send to the public store, No. 36 New-street, under the warehouse bill,

- (B) 1. One case brandy.
2 to 7. Six cases merchandize.
8. One crate earthenware.
9. One trunk clothing.
10. One demijohn cordial.

Imported by William Wilson in the ship Roscoe, Delano, master, from Liverpool.

C. W. LAWRENCE,
Collector.

NOTE.—Designate in the order which are to be weighed, gauged, measured or marked.

FORM IV.

CUSTOM-HOUSE, NEW YORK,
Collector's Office, September 26, 1846.

Entry of merchandise intended to be withdrawn from warehouse by Joseph Johnson, which was imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, Delano, master, from Liverpool.

Marks.	No.	Packages and description.			
(B)	5	One case cambric dimity	300 pieces.	60	.....
		Charges (proportion) ..	.....	12	....
		Commissions $2\frac{1}{2}$ p. c. ...	.....	1	....
				£62	2

JOSEPH JOHNSON.

NOTE.—No oath is required on withdrawal, where the duties are paid forthwith; if withdrawn by a person other than the importer, the consent of the importer, endorsed on the entry, should be obtained as follows:

"I authorize Joseph Johnson to withdraw (B) 5, described in this entry.

WILLIAM WINSLOW."

FORM V.

DISTRICT OF NEW YORK, PORT OF NEW YORK,
Custom-House, September 26, 1846.

To the storekeeper of the port:

Joseph Johnson having paid the duties chargeable by law,
on

(B) 5. One case cambric dimity imported into this district on
the 2d September, 1846, by William Winslow, in the ship Roscoe,
whereof Delano was master, from Liverpool, you will deliver the
same.

C. W. LAWRENCE,
Collector.

MICHAEL HOFFMAN,
Naval Officer.

NOTE.—Designate if to be weighed, gauged, or measured.

FORM VI.

CUSTOM-HOUSE, NEW YORK,
September 26, 1846.

Entry of merchandise intended to be withdrawn from warehouse by
Henry Thomas, for transportation to St. Louis, which was im-
ported into this district, on the 2d September, 1846, by William
Wilson, in the ship Roscoe, whereof Delano was master, from
Liverpool.

Mark.	Nos.	Packages and contents.				
(B)	5	One case cambric dimity. 300 pieces.	60	....	....
		Charges.....	.....	12	....
		Commissions.....	1	10	....
			£62	2		

£62 2 0, equal to \$301, at 20 per cent., \$60 20.
Amount of duties, \$60 20.

HENRY THOMAS.

FORM VII.

DISTRICT OF NEW YORK, PORT OF NEW YORK.

I, Henry Thomas, do solemnly, sincerely, and truly swear, (or affirm,) that the goods described in the within entry, now delivered by me to the collector of the customs for the port of New York, are truly and in good faith intended by me to be transported to the port of St. Louis; that I will use my best exertions to cause the transportation thereof to the said port of destination, with due diligence and despatch; and that, to the best of my knowledge and belief, the said goods are now the same in quality, quantity, value and package, unavoidable wastage and damage only excepted, as at the time of importation. So help me God.

HENRY THOMAS.

Sworn to this 26th Sept., }
1846, before me. }

C. W. LAWRENCE, *Collector*.

NOTE.—No other oath required.

FORM VIII.

Know all men by these presents:

That we, Henry Thomas, of the city of New York, and William Wilson, of the city of New York, and James Thorne, of the city of Brooklyn, are held and firmly bound unto the United States of America, in the sum of one hundred and twenty-five dollars, to be paid to the United States; for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents.

Sealed with our seals, dated this twenty-sixth day of September, in the year of our Lord one thousand eight hundred and forty-six.

The condition of this obligation is such, that if the above bounden Henry Thomas, William Wilson, and James Thorne, or either of them, or either of their heirs, executors, or administrators, shall, within* ——— days from the date hereof, produce and deposite with the collector of the customs for the port of New York, for the time being, satisfactory evidence that the merchandise described in an entry made at the custom-house, New York, by Henry Thomas, for withdrawal from warehouse, of

(B) 5. One case cambric dimity

to be transported to, and warehoused at St. Louis, has been deposited in a public warehouse at said port, according to law, under

*NOTE.—Fill the blank with such number of days as the collector may deem sufficient to transport the goods to the port of destination, and receive the satisfactory evidence required.

the custody of the collector of said port, then this obligation to be void, otherwise to remain in full force and virtue.

W. LAWRENCE, Collector, [Official seal.]
HENRY THOMAS, [L. s.]
WILLIAM WILSON, [L. s.]
JAMES THORNE, [L. s.]

Sealed and delivered in the presence of—

ISAAC BLUXOME.

FORM IX.

We hereby certify, that the following goods were imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscius, Delano, master, from Liverpool, and have been withdrawn from the warehouse according to law, by Henry Thomas, for transportation to St. Louis.

(B) 5. One case cambric dimity, 300 pieces.....	£60 00 00
Charges.....	0 12 00
Commissions, 2½ per cent.....	1 10 00

62 02 00

And that the duty ascertained to be chargeable thereon amounts to \$60 20.

CUSTOM-HOUSE, NEW YORK,
September 26, 1846.

C. W. LAWRENCE, *Collector.*

MICHAEL HOFFMAN,

[Official seal.]

Naval Officer.

FORM X.

Copy from the original invoice of goods imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, Delano, master, from Liverpool:

(B) 5. 50 pieces ¼ cambric dimity, No. 1, 3s. a piece,	£7 10 00
50 " " " 2, 3s. 6d. "	8 15 00
100 " " " 3, 4s. "	20 00 00
100 " " " 4, 4s. 6d. "	22 10 00
Case and packing.....	1 5 00

60 00 00

Dated in Manchester, August 1, 1846.

A. & S. HENRY & Co.

I hereby certify that the above is a true copy from the original invoice produced to me, on entry and on file in my office.

C. W. LAWRENCE, *Collector.*

[Official seal.]

FORM XI.

DISTRICT OF NEW YORK, PORT OF NEW YORK,
Custom-House, September 26, 1846.

To the storekeeper of the port:

Henry Thomas having entered into bonds, according to law, to deliver

(B) 5. One case cambric dimity
to the collector of the customs for the port of St. Louis, which
were imported into this district on the 2d September, 1846, by
William Wilson, in the ship Roscoe, Delano, master, from Liver-
pool, you will deliver the same.

C. W. LAWRENCE, *Collector.*

MICHAEL HOFFMAN,

Naval Officer.

NOTE.—Designate if to be weighed, gauged, or measured.

FORM XII.

CUSTOM-HOUSE, ST. LOUIS,
October 14, 1846.

Entry of merchandise withdrawn from warehouse at the port of New
York, by Henry Thomas, for transportation and re-warehousing
at this district, and now entered for payment of duties by George
Brown.

Marks.	No.	Packages and description.			
(B)	5	One case cambric dimity ...	300 pieces.	60	....
		Charges		12	....
		Commissions		1	10
				£62	2

Amount of duties payable, \$60 20.

GEORGE BROWN.

NOTE.—No oath required on making this entry.

FORM XIII.

CUSTOM-HOUSE, St. LOUIS,

October 14, 1846.

Entry of merchandise intended to be warehoused by George Brown, which were withdrawn from warehouse at the port of New York by Henry Thomas, for transportation and re-warehousing in this district.

Marks.	No.	Packages and description.				
(B)	5	One case cambric dimity... 300 pieces	60	....	....
		Charges.....	....	12	....
		Commissions.....	1	10	....
			£62	2		

Duties chargeable, \$60 20.

GEORGE BROWN.

FORM XIV.

DISTRICT OF NEW YORK,

Port of New York.

I, George Brown, do solemnly, sincerely, and truly swear, that the certificates now delivered by me to the collector of the customs for the port of St. Louis, are in the same state as when received by me; that the goods described in the entry now delivered by me to the said collector, are the identical goods mentioned in said certificate; and that to the best of my knowledge and belief, the said goods are the same in quality, quantity, value and package, wastage and damage excepted, as at the time of original importation. So help me God.

GEORGE BROWN.

Sworn to this 14th Oct., }
1846, before me. }

CHARLES BENTON, *Collector.*

FORM XV.

KNOW ALL MEN BY THESE PRESENTS, That we, George Brown and George Thomas, of St. Louis, are held and firmly bound unto the United States of America, in the sum of one hundred and twenty-

five dollars, to be paid to the United States, for the payment whereof, we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents.

Sealed with our seals, dated this fourteenth day of October, in the year of our Lord one thousand eight hundred and forty-six.

The condition of this obligation is such, That if the above bounden George Brown, and George Thomas, or either of them, or either of their heirs, executors or administrators, shall, on or before the expiration of one year, to be computed from the day of the original importation of the goods, wares and merchandise enumerated herein, well and truly pay, or cause to be paid, unto the collector of the customs for the port of St. Louis, sixty dollars and twenty cents, or the amount of duty to be ascertained as due and owing on goods, wares and merchandise entered this day for warehousing, by George Brown, consisting of

(B) 5. One case cambric dimit, or shall, on or before the expiration of the year aforesaid, in the mode prescribed by law, withdraw the said goods, wares and merchandise, from the warehouse or warehouses at the port of St. Louis, then this obligation to be void, otherwise to remain in full force and virtue.

GEORGE BROWN, [L. S.]
GEORGE THOMAS, [L. S.]

Sealed and delivered }
in presence of }

FORM XVI.

PORT OF ST. LOUIS, CUSTOM-HOUSE,
October 14, 1846.

I do hereby certify that the identical goods described in the within copy of a certificate, the original of which is on file in my office, have been duly entered at this port, and deposited in public stores.

CHARLES BENTON, *Collector.*

[Official seal.]

FORM XVII.

CUSTOM-HOUSE, NEW YORK,
September 26, 1846.

Entry of merchandise intended to be withdrawn from warehouse by Joseph Johnson, and to be exported by him in the ship Dos Amigo, whereof Costillo is master, for Havana, which was imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, Delano, master, from Liverpool, and entered for warehousing according to law.

Marks.	No.	Packages and contents				
(B)	5	One case cambric dimity...	300 pieces	60	....	...
		Charges.....		12	....	...
		Commissions		1	10	....
				£62	2	....

JOSEPH JOHNSON.

FORM XVIII.

DISTRICT OF NEW YORK, PORT OF NEW YORK.

I, *Joseph Johnson*, do solemnly, sincerely, and truly swear that the goods, wares, and merchandise described in the within entry, now delivered by me to the collector of the customs for the port of New York, are truly intended to be exported by me to the port of *Havana*, without the limits of the United States, and are not intended to be relanded within the limits of the United States. I further swear that, to the best of my knowledge and belief, the said goods, wares, and merchandise are the same in quality, quantity, value, and package, wastage and damage excepted, as at the time of importation. So help me God.

JOSEPH JOHNSON.

Sworn to this 26th September, 1846, before me,
C. W. LAWRENCE, *Collector*.

FORM XIX.

KNOW ALL MEN BY THESE PRESENTS, That we, *Joseph Johnson*, of the city of *New York*, and *William Wilson*, of the city of *New York*, are held and firmly bound unto the United States of America in

the sum of *one hundred and twenty-five dollars*, to be paid to the United States, for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents.

Sealed with our seals, dated this *twenty-sixth* day of *September*, in the year of our Lord one thousand eight hundred and *forty-six*.

The condition of this obligation is such, That if the merchandise, consisting of

(B) 5. 1 case cambric dimity,

entered this day by *Joseph Johnson*, to be exported in the ship *Dos Amigo*, *Costello*, master, for *Havana* or any part thereof, be not re-landed at any port or place within the limits of the United States, and if certificates and other proofs similar to those which are required by law in cases where goods have been exported for benefit of drawback, of the delivery of the same at the port of *Havana*, or at any other port or place, without the limits of the United States, as aforesaid, shall be produced to the collector of the customs for the port of New York, for the time being, within *one* year from the date hereof, then this obligation to be void, otherwise to remain in full force and virtue.

JOSEPH JOHNSON, [L. s.]
WILLIAM WILSON, [L. s.]

Sealed and delivered }
in presence of }

FORM XX.

DISTRICT OF NEW YORK, PORT OF NEW YORK,
Custom-House, September 26, 1846.

To the storekeeper of the port:

Joseph Johnson having made entry and given bond according to law to export

(B) 5. One cambric dimity,

imported into this district on the *2d September, 1846*, by *William Wilson*, in the ship *Roscoe*, *Delano*, master, from *Liverpool*, you will deliver the same to the surveyor of the port.

C. W. LAWRENCE, Collector.

MICHAEL HOFFMAN, Naval Officer.

FORM XXI.

DISTRICT OF NEW YORK, PORT OF NEW YORK,
Custom-House, September 26, 1846.

To the surveyor of the Port:

You will direct an inspector of the customs to examine the goods described in *Joseph Johnson's* entry, and, if found to agree exactly

therewith, to superintend the lading thereof on board the ship *Dos Amigo*, Costello, master, for Havana—of which, when completed, he will grant a certificate.

C. W. LAWRENCE,
Collector.

MICHAEL HOFFMAN,
Naval Officer.

NOTE.—Designate if to be weighed, gauged, or measured.

FORM XXII.

PORT OF NEW YORK,
September 27, 1846.

I have-examined the goods described in the within entry, and finding them to agree therewith, they were laden under my supervision on board the ship *Dos Amigo*, Costello, master, for Havana.

G. A. GOODRICH,
Inspector.

FORM XXIII.

CUSTOM-HOUSE, ST. LOUIS,
November 1, 1846.

Entry of merchandise intended to be withdrawn from warehouse, and the duties thereon paid by Joseph Johnson, which was brought into the district on the 14th October, 1846, by George Brown, and entered for re-warehousing according to law:

Marks.	No.	Packages and contents.				
(B)		One case cambric dimity...	300 pieces	60	...	...
		Charges .....	.....	1	2	...
		Commissions .....	.....		10	...
					62	2

Amount of duty payable, sixty dollars and two cents.

JOSEPH FRANKLIN.

NOTE.—No oath required.

FORM XXIV.

DISTRICT AND PORT OF ST. LOUIS,
Custom-House, November 1, 1846.*To the storekeeper of the port:*

Joseph Franklin having paid the duties chargeable on

(B) 5. One case cambric dimity brought
into this district on the 14th October, 1846, and entered for ware-
housing by George Brown you will deliver the same.CHARLES BENTON,
Collector.A. BROWNING,
Naval Officer.

NOTE.—Designate if to be weighed, gauged, or measured.

FORM XXV.

CUSTOM-HOUSE, ST. LOUIS,
November 1, 1846.*Entry of merchandise intended to be withdrawn from warehouse
by Joseph Franklin, for transportation to New Orleans, which
was brought into this district on the 14th October, 1846, by Geo.
Brown, and entered for warehousing, according to law:*

Marks.	No.	Packages and contents.			
(B)	5	One case cambric dimity...	300 pieces	60	..
		Charges .....		..	12
		Commissions		1	10
				£62	2

Amount of duties chargeable, sixty dollars and twenty cents.

JOSEPH FRANKLIN.

FORM XXVI.

DISTRICT AND PORT OF ST. LOUIS,
Custom-House, November 1, 1846.*To the storekeeper of the port:*Joseph Franklin having entered into bonds according to law, to
deliver (B) 5. One case cambric dimity,to the collector of the customs for the port of New Orleans,
which merchandise was entered for warehousing in this district, on

the 14th October, 1846, by George Brown, you will deliver the same.

CHARLES BENTON.

Collector.

A. BROWNING,
Naval Officer.

FORM XXVII.

PORT OF ST. LOUIS,
Custom-House, November 1, 1846.

I hereby certify, that the identical goods, described in the within certificate, were entered for warehousing at this port, on the 14th October, 1846, by George Brown, and are now withdrawn from warehouse, by Joseph Franklin, to be re-warehoused at New Orleans.

CHARLES BENTON,
Collector.

[Official seal.]

FORM XXVIII.

CUSTOM-HOUSE, ST. LOUIS,
November 1, 1846.

I certify this to be a true copy of the original, presented to me on entry, and now on file in my office.

CHARLES BENTON,
Collector.

[Official seal.]

Mark.	No.	Packages and contents.	
(B)	5	One case containing thirty 300 pieces	60
		Charges	12
		Commissions	10
			1
			2

FORM XXIX.

CUSTOM-HOUSE, NEW ORLEANS,
December 1, 1845.

Entry of merchandise intended to be warehoused by James Holmes, which were withdrawn from warehouse at St. Louis, on the 1st November, 1846, by Joseph Franklin, for transportation to this district.

Marks.	No.	Packages and contents.				
(B)	5	One case cambric dimity...	300 pieces.	60	....	...
		Charges.....	.....	12	....	...
		Commissions.....	.....	1	10	....
				£62	2	....

Amount of duty chargeable thereon, \$60 20.

JAMES HOLMES.

FORM XXX.

CUSTOM-HOUSE, NEW ORLEANS,
December 22, 1846.

Entry of merchandise intended to be withdrawn from warehouse by M. Busto, and to be exported by him, in the ship Hermosa, Savalla, master, for Havana, which were brought into this district on the 1st December, 1846, by James Holmes, and entered for warehousing, according to law.

Marks.	No.	Packages and contents.				
(B)	5	One case cambric dimity...	300 pieces.	60	....	....
		Charges.....	.....	12	....	....
		Commissions...	.....	1	10	....
				£62	2	....

M. BUSTO.

FORM XXXI.

DISTRICT AND PORT OF NEW ORLEANS,
Custom-House, December 22, 1846.

To the storekeeper of the port:

M. Busto having made entry and given bond as the law directs, to export

(B) 5. One case cambric dimity.

brought into this district on the 2d September, 1846, and entered for warehousing by *James Holmes*, you will deliver the same to the surveyor of the port.

DENNIS PRIEUR,
Collector.

JOHN HENDRICKSON,
Naval officer.

FORM XXXII.

UNITED STATES BONDED WAREHOUSE,
New York, September 6, 1846.

I certify, that according to the invoice and bill of lading produced at the custom-house on the entry thereof, *William Wilson* is the owner of the following goods, wares and merchandise now deposited in the United States bonded warehouses at this port, at the expense and risk of the owner, which goods were imported by *William Wilson*, on the 2d September, 1846, in the ship *Roscoe*, *Delano*, master, from *Liverpool*.

(B) 5. One case, 300 pieces cambric dimity, £62 2 0.

I further certify, that the dutiable value of said goods, wares, and merchandise, according to the appraisement made by the United States appraisers for this port, is *sixty-two pounds two shillings sterling*.

DAVID THOMAS,
Register.

No. 63.

Circular instructions to collectors and other officers of the customs.

TREASURY DEPARTMENT,
November 25, 1846.

For the government of the respective officers of the customs in carrying into effect the provisions of the annexed act of Congress, approved 30th July, 1846, entitled "An act reducing the duty on

imports and for other purposes," the following instructions and regulations are issued, and a strict compliance therewith enjoined.

In view of inquiries submitted, it becomes proper to state, that the before mentioned act goes into operation and effect on the *first* day of December next, and not the second, in conformity with a decision upon a similar question of construction by the Supreme Court of the United States.

The fourth section of the act provides that the expense of weighing, guaging, or measuring shall be paid by the owner, agent, or consignee of the goods, under certain specified circumstances. Whenever, therefore, the invoice shall not contain any weight, quantity or measure, as the case may be, and, likewise, when those quantities may be stated in the invoice, but not so stated in good faith, but, on being properly tested, are found to fall short of the true amount to an unreasonable extent, after making due allowance for any difference between the mode of determining quantities under our laws by weight, gauge or measure, and that of the country or place from whence the merchandise may be imported, and where good reason should exist for the belief that the quantity was incorrectly given in the invoice by design, and with intention to evade payment of the proper amount of duty, then in all such cases the expense of the services referred to, must be defrayed by the owner, agent, or consignee.

If any quantity, weight or measure be stated in the invoice or entry, it nevertheless becomes necessary, as required by the instructions of the department, under the warehouse act, issued on the 14th of August last, to weigh, gauge or measure the article, to ascertain whether the quantity be correctly given in the invoice or entry. If the quantity thus ascertained is found to exceed that given in the invoice or entry, the aggregate cost or value must be made to correspond with such increase of the quantity, and the duties estimated and assessed accordingly. But in no case are the duties to be levied on an amount less than the invoice value.

Where the weight, gauge or measure shall have been duly ascertained on any goods deposited in warehouse, and such goods be withdrawn, either for consumption or transportation to another port of entry, in less quantities than the entire importation, the expense of weighing, guaging or measuring any such portions or quantities must be paid by the owner, importer or agent, whenever it becomes necessary to perform either of those acts, in order to ascertain the dutiable value of any such goods withdrawn from warehouse as aforesaid.

When articles of the description before mentioned are transported in pursuance of law, to be re-warehoused at another port of entry, they need not be again weighed, gauged or measured on going into warehouse at the transportation port, as the quantities specified in the certificate required by law to accompany the same may be deemed the true quantities, unless special and sufficient reasons should exist to render, in the judgment of the collector, another ascertainment necessary.

The bounty to be allowed from and after the 1st day of Decem-

ber next, in pursuance of the 5th section of the act, on the exportation of pickled fish of the fisheries of the United States, *if cured with foreign salt*, will be at the rate of $2\frac{1}{2}$ cents per bushel of 56 pounds on the salt used in curing said fish. To entitle the exporter to bounty, a strict compliance must be had with the requirements of the "Act laying a duty on imported salt and granting a bounty on pickled fish exported, &c.," approved 29th July, 1813.

The following decision, heretofore made on points submitted under the sixth section of the act, it is deemed proper to incorporate with these instructions, viz: All goods, which may arrive in port prior to the *first* of December next, but which may remain on board the vessel on that day or the day following, will be subject to the rates of duty prescribed by the tariff act of 30th August, 1842, unless entered and bonded for warehousing prior to the first of December. If the vessel should not arrive in time for the importer to complete the warehousing entry and give bond before the first of December, due notice on his part that he desires to avail himself of the lower rate of duty prescribed by the revenue act of 30th July, 1846, will be sufficient; the peculiar circumstances justifying a constructive warehousing in such cases; such notice to be given before the 1st of December.

Goods remaining in public store on the *second* day of December will be subjected to the rates of duty imposed by the act of 30th July, 1846, whether the rates under said act be higher or lower than the rates chargeable by law at the time of the arrival thereof; provided such goods were imported after the passage of the act of 30th July, 1846.

Importers, therefore, to avail themselves of the duty imposed by the act of 30th August, 1842, must pay the duty before the first day of December, if the goods are in the public stores.

The seventh section of the act allows goods, wares, and merchandise to remain in the public stores for the space of one year without the payment of duty. The year will therefore commence on the day on which entry of the vessel in which the goods are imported is made at the custom-house. Where goods remain in warehouse beyond one year, as aforesaid, without payment of the appropriate duties and charges thereon, they must be appraised and sold, in conformity with law and the instructions of the department issued under the warehousing act on the 14th of August last. No interest on the duties becomes chargeable in the case of any goods imported after the passage of the act of 20th July, 1846, if the duties are paid within the year prescribed by law. Goods imported since the passage of the warehouse act of 6th August, 1846, and carried to public store as *unclaimed goods*, may be entered at any time before the expiration of one year from the date of importation, and be exempted from any charge of *interest* on the duties.

The additions authorized by the eighth section to be made by the owner, consignee, or agent "in the entry to the cost or value given in the invoice" where goods have been actually purchased, as also the costs and charges referred to, must be added at the time of making entry of the goods, and cannot be done subsequently. This

privilege is obviously intended to afford the party an opportunity to relieve himself from the additional duty imposed by this section, where the appraised value shall exceed by ten per centum or more the value "so declared on the entry;" consequently any such additions, made as aforesaid, are not obligatory upon, or to control the judgment of the appraisers in estimating the value of the goods in question, who are, nevertheless, required to make appraisement of the same in conformity with the provisions of existing laws.

The principle upon which the appraisement is based is this: that the actual value of articles on ship board at the last place of shipment to the United States, including all preceding expenses, duties, costs, charges and transportation, is the foreign value upon which the duty is to be assessed. The costs and charges that are to be embraced in fixing the valuation over and above the value of the article at the place of growth, production or manufacture, are,

1st. The transportation, shipment and transshipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water carriage, to the vessel in which shipment is made to the United States. Included in these estimates is the value of the sack, package, box, crate, hogshead, barrel, bale, cask, can, and covering of all kinds, bottles, jars and demijohns.

2d. Commission at the usual rate, but in no case less than two and-a-half per cent, and where there is a distinct brokerage, that to be added.

3d. Export duties, including such duties at all places from the place of growth, production, or manufacture, to the last place of shipment to the United States.

4th. Cost of placing cargoes on board ship, including drayage, labor, bill of lading, lighterage, town dues, and shipping charges, dock and wharf dues, and all charges to place the article on ship-board.

Discounts are never to be allowed in any case, except on articles where it has been the uniform and established usage heretofore, and never more than the actual discount positively known to the appraiser.

The freight from the last place of shipment to the United States is not to be included in the valuation, and insurance is also excluded by law.

The eighth section provides, in certain cases, for an addition of "twenty per cent. ad valorem on such appraised value." This twenty per cent. is, as the law declares, an addition of a duty of twenty per cent. on the appraised value, and not a per centage upon the duty. Thus, if the duty upon such appraised value be twenty per cent. under the law, the addition of twenty per cent. would raise the duty to be assessed to forty per cent.; or, if thirty per cent., to fifty per cent., and so on—making in all cases an actual addition of twenty per cent. to the rate of duty.

Inasmuch as this section gives the importer the fullest opportunity of guarding against the imposition of this additional duty, by authorizing him in all cases, notwithstanding the invoice, to raise the

value to the true market rate, including all costs and charges, differing in this respect from former provisions, it is not expected that the department will be called upon to interpose to relieve any importer from the payment of this additional duty of twenty per cent.

This section further provides, "That under no circumstances shall the duty be assessed upon an amount less than the invoice value, any law of Congress to the contrary notwithstanding.

Notwithstanding the very comprehensive language of this proviso, it is still believed that Congress could not have intended to abolish all the allowances made under previous laws for deficiencies and for damages occurring during the voyage of importation. It is represented, however, to this department that in consequence of the misfortune occurring to importers from the happening of any damage to their goods during the voyage, appeals are made to the sympathy of public officers for relief, so far as practicable, from such loss, by very large allowances in assessing the amount of the damage. Now, whatever regret may be entertained for such losses, the government does not guarantee or insure against them, and the law in this case, as in all others, must be strictly executed; and the utmost vigilance is enjoined so to carry into effect the law on this subject as to assess the allowance in no case above the actual damage. This damage is to be ascertained by a reference to the value of the import in the foreign market from which it came, and not according to the home valuation, the duty being according to the foreign and not the home valuation. Auction or forced sales are not to be regarded as a fair criterion of the damage. An allowance of excessive damage is not only injurious to the revenue, but it is seriously detrimental to all those who import and pay the full duty on the sound articles. Monthly returns of all allowances for damages will be made to this department, together with the name of the officer by whom the allowance is made.

No re-appraisement is authorized by law in case of an allowance for damage.

Except in case of perishable articles, no allowance for damage should be made beyond one-half the value of the article, without first submitting a full statement of the case to the department for such directions as it may be proper to give in such cases. The words of the law, "during the voyage," mean after the vessel has started, and during the voyage from the last place of shipment to the United States, and before the vessel has arrived at its port of destination here. Where the article was damaged before the voyage commenced, and this damage proceeded from rust, decay, &c., or any pre-existing cause, that has subsequently increased the damage, no allowance is to be made, as it was not the policy or intent of the law to encourage the shipment of articles already damaged to the United States, but only to provide, in case of sound articles, for the unforeseen contingency of the damage received during the voyage of importation. Where the damage can be removed by any process, and the articles thereby restored to a sound, or nearly a sound state, the allowance should be confined to the expense of that process.

The damage must be ascertained at the port of the United States, where the vessel originally enters, and cannot be certified from any other port.

It is to be specially noted, that in pursuance of the provisions of the fifty-second section of the act of 2d March, 1799, no allowance for damage on the importation can be made "unless proof to ascertain such damage shall be lodged in the custom-house of the port or place where such goods, wares or merchandise have been landed, within *ten days* after the landing of such merchandise."

Where damage of the nature referred to has been sustained, the fact is presumed generally to become known at the time of discharging the cargo from the vessel, when, with reference as well to the duty chargeable as the liability of under-writers, surveys are usually called for by importers to ascertain the true cause and extent of damage by examination of the condition of the vessel and cargo. By the exercise, therefore, at the time of unlading the cargo, of proper vigilance on the part of the importer, as well as by the officer of the customs superintending the landing, it is conceived that the external appearance of the coverings of the goods, from the stains of sea water or other cause, would in most cases indicate whether damage had occurred during the voyage. Where such indications are manifested, and the examination cannot conveniently be made on board the vessel, or on the wharf, the goods should be immediately conveyed to public store, and there placed apart from other goods, and due examination be promptly made, and, if found necessary, appraisement, to determine the damage, should take place forthwith.

It is deemed proper to call particular attention to the provisions contained in the second section of the civil and diplomatic appropriation act approved 10th August, 1846, requiring that in "appraising all goods at any port of the United States heretofore subjected to *specific* duties, but upon which *ad valorem* duties are imposed by the act of 30th July, 1846, entitled 'An act reducing the duty on imports, and for other purposes,' reference shall be had to values and invoices of similar goods imported during the last fiscal year, under such general and uniform regulations for the prevention of fraud or under-valuation as shall be prescribed by the Secretary of the Treasury." One of the objects of the law in enjoining a reference to values and invoices of similar goods, paying a specific duty, imported during the last fiscal year, is for the purpose of enabling the proper officers, in making the appraisement, to detect, by such comparison, any attempt to undervalue such goods in the invoice. Consequently said officers are to exercise all reasonable and proper means to detect and counteract any such attempted impositions on the revenue; and, whenever it may be deemed necessary, will, in virtue of the authority vested in them by the seventeenth section of the act of 30th August, 1842, call before them and examine, upon oath or affirmation, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true market value or wholesale price of any merchandise imported; and to require the pro-

duction, on oath or affirmation, of any letters, accounts or invoices in his possession relating to the same.

In order that the comparisons referred to may be duly instituted, the invoices of all goods of the descriptions mentioned on file in the custom-house should, for such purpose, be placed at the disposal of the appraisers, subject, however, at all times to the orders of the collector.

Further instructions under this section will be given when the practical operation of the new tariff act may furnish additional information as a guide to the department.

The oath or affirmation required by the ninth section to be administered by the collector of the port or district to the deputies of any collector, naval officer or surveyor, and to the clerks employed by any of said officers, or by any appraiser, will be according to the following form, to wit:

"I, A. B., having been appointed [describe the office] within and for the port and district of ———, do solemnly, sincerely and truly swear (or affirm) that I will diligently and faithfully perform the duties of the said office of [describe the office] and will use my best endeavors to prevent and detect frauds upon the revenue of the United States.

"I further swear (or affirm) that I will support the constitution of the United States.

"Signed,

A. B.

"Sworn (or affirmed) before me this ——— day of ———, A. D. 184

C. D., Collector."

In the appraisement of any wines, liquors, fruits, sugars, segars, oils, preserves, and such like articles, in warehouse, and which have been designated, in pursuance of law, by the collector for appraisement, the appraisers are at liberty to exercise a sound discretion in regard to the quantity or sample of the article to be withdrawn for examination from the cask, box or vessel in which it may be contained. And the storekeeper will be required to deliver to the appraisers, upon their written order, such quantities or samples of the articles designated for appraisement as they may deem necessary for the purposes aforesaid. These samples, whenever practicable, are to be returned to the public store on completion of the examination and appraisement. For the information of the appraisers, it is deemed proper to require that in all cases where appraisements are ordered on entry of any goods, the collector shall cause to be minuted in pencil at the time, on the invoice, opposite the articles, the schedule by letter in the tariff of 1846, under which, in the opinion of the collector, the duty is to be levied.

Inasmuch as the act of 30th July, 1846, repeals all acts or parts of acts repugnant to its provisions, it is deemed proper to state that the eleventh section, together with the succeeding sections, of the act of 30th August, 1842, (with the exception of the twenty-

fifth and twenty-ninth sections,) is still in operation, subject, however, to the modifications contained in the act of 11th February, 1846, the new tariff act of the 30th July, 1846, and the act establishing a warehousing system, &c., approved 6th of August, 1846, as adverted to and explained in these and previous instructions issued under the last mentioned act, bearing date the 14th of August and 30th of October last.

The following decisions on questions submitted to the department, arising under the new tariff act, are communicated for your information:

That *gums*, to be entitled to entry at a duty of ten per cent. ad valorem, must be of the description generally known in commerce by the designations given in schedule E. All other gums or resinous substances in their crude state, not so known and designated, and not otherwise specified, to be charged with a duty of *twenty* per cent. ad valorem, under the provisions of the *third* section of the act. The substances imported under the designations of gum benzoin, or benjamin, and *benzoates*, being specifically mentioned in schedule C, are liable to a duty of *thirty* per cent. ad valorem; and the substance termed by the importer *gum perdu*, ascertained on due examination to be an *opium*, is chargeable with the duty of *twenty* per cent. ad valorem, as provided in schedule E.

That, in order to the admission of *lastings, manufactures of mohair cloth, silk twist, or other manufacture of cloth*, at a duty of *five* per cent. ad valorem, under the provisions of schedule H, the collector must be satisfied, from the return of the United States appraisers, the peculiar texture, figure, shape, or dimensions of the article, or other attending circumstances, that it is, as imported, suitable for the manufacture *exclusively* of shoes, boots, bootees, or buttons, as the case may be. Where a difference of opinion may arise in regard to articles under this provision, between the collector and appraisers, the question, with samples of the goods, may be submitted for determination to this department.

That *sheathing copper and sheathing metal*, to be entitled to free entry, as provided in schedule I, must be imported in sheets not less in length than *forty-eight* inches, or in width than *fourteen* inches; nor less in weight than *fourteen* nor more than *thirty-four* ounces per square foot.

That there being no provision in the act for the free admission of *philosophical apparatus*, or anatomical preparations, whether specially imported by order or for the use of societies or seminaries, or otherwise, articles of that description become liable, on importation, to a charge of duty, according to the material of which they are composed.

That, in order to the free entry of goods, wares and merchandise, the growth, produce and manufacture of the United States, exported to a foreign country, and brought back to the United States, under the provision of schedule I, it is necessary that their identity be shown as prescribed in sections forty-seven and forty-eight of the act of 2d March, 1799, "To regulate the collection of duties on imports and tonnage," and further, that such goods, wares and

merchandise be in the *same condition* as when exported from the United States, having undergone no alteration by manufacture.

R. J. WALKER,

Secretary of the Treasury.

AN ACT reducing the duties on imports, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of December next, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following rates of duty—that is to say—

On goods, wares, and merchandise mentioned in schedule A, a duty of *one hundred* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule B, a duty of *forty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule C, a duty of *thirty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule D, a duty of *twenty-five* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule E, a duty of *twenty* per centum ad valorem.

On goods, ware, and merchandise mentioned in schedule F, a duty of *fifteen* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule G, a duty of *ten* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule H, a duty of *five* per centum ad valorem.

SEC. 2. *And be it further enacted,* That from and after the first day of December next, the goods, wares, and merchandise mentioned in schedule I, shall be exempt from duty.

SEC. 3. *And be it further enacted,* That from and after the first day of December next, there shall be levied, collected, and paid, on all goods, wares, and merchandise imported from foreign countries, and not specially provided for in this act, a duty of *twenty* per centum ad valorem.

SEC. 4. *And be it further enacted,* That in all cases in which the invoice or entry shall not contain the weight, or quantity, or measure of goods, wares, or merchandise now weighed, or measured, or gauged, the same shall be weighed, gauged, or measured at the expense of the owner, agent, or consignee.

SEC. 5. *And be it further enacted,* That from and after the first day of December next, in lieu of the bounty heretofore authorized by law to be paid on the exportation of pickled fish, of the fisheries of the United States, there shall be allowed, on the exportation thereof, if cured with foreign salt, a drawback, equal in amount to

the duty paid on the salt, and no more, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury.

SEC. 6. *And be it further enacted*, That all goods, wares, and merchandise imported after the passage of this act, and which may be in the public stores on the second day of December next, shall be subject to no other duty upon the entry thereof, than if the same were imported respectively, after that day.

SEC. 7. *And be it further enacted*, That the twelfth section of the act entitled, "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes," approved August thirty, eighteen hundred and forty-two, shall be, and the same is hereby, so far modified, that all goods imported from this side the Cape of Good Hope, or Cape Horn, may remain in the public stores for the space of one year, instead of the term of sixty days, prescribed in the said section; and that all goods imported from beyond the Cape of Good Hope or Cape Horn, may remain in the public stores one year, instead of the term of ninety days prescribed in the said section.

SEC. 8. *And be it further enacted*, That it shall be lawful for the owner, consignee, or agent of imports which have been actually purchased, on entry of the same, to make such addition in the entry, to the cost, or value given in the invoice, as, in his opinion, may raise the same to the true market value of such imports in the principal markets of the country whence the importation shall have been made, or in which the goods imported shall have been originally manufactured, or produced, as the case may be; and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector within whose district the same may be imported, or entered, to cause the dutiable value of such imports to be appraised, estimated, and ascertained, in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed by ten per centum, or more, the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid, a duty of twenty per centum ad valorem on such appraised value: *Provided, nevertheless*, That under no circumstances shall the duty be assessed upon an amount less than the invoice value; any law of Congress to the contrary notwithstanding.

SEC. 9. *And be it further enacted*, That the deputies of any collector, naval officer, or surveyor, and the clerks employed by any collector, naval officer, surveyor, or appraiser, who are not, by existing laws, required to be sworn, shall, before entering upon their respective duties, or, if already employed, before continuing in the discharge thereof, take and subscribe an oath, or affirmation, faithfully and diligently to perform such duties, and to use their best endeavors to prevent and detect frauds upon the revenue of the United States; which oath or affirmation shall be administered by the collector of the port or district where the said deputies or

clerks may be employed, and shall be of a form to be prescribed by the Secretary of the Treasury.

SEC. 10. *And be it further enacted*, That no officer, or other person, connected with the navy of the United States shall, under any pretence, import in any ship or vessel of the United States, any goods, wares, or merchandise liable to the payment of any duty.

SEC. 11. *And be it further enacted*, That all acts, and parts of acts, repugnant to the provisions of this act be, and the same are, hereby repealed.

SCHEDULE A.—(*One hundred per centum ad valorem.*)

Brandy, and other spirits distilled from grain, or other materials.

Cordials, absynthe, arrack, curacao, kirschenwasser, liqueurs, maraschino, ratafia, and all other spirituous beverages of a similar character.

SCHEDULE B.—(*Forty per centum ad valorem.*)

Alabaster, and spar ornaments.

Almonds.

Anchovies, sardines, and all other fish preserved in oil.

Camphor, refined.

Cassia.

Cloves.

Composition tops for tables, or other articles of furniture.

Comfits, sweetmeats, or fruit preserved in sugar, brandy, or molasses.

Currants.

Dates.

Figs.

Ginger root, dried or green.

Glass, cut.

Mace.

Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood.

Nutmegs.

Pimento.

Prepared vegetables, meats, poultry, and game, sealed or enclosed in cans, or otherwise.

Prunes.

Raisins.

Scagliola tops for tables, or other articles of furniture.

Segars, snuff, paper segars, and all other manufactures of tobacco.

Wines—Burgundy, Champagne, claret, Madeira, Port, sherry, and all other wines and imitations of wines.

SCHEDULE C.—(*Thirty per centum ad valorem.*)

- Ale, beer, and porter, in casks or bottles.
- Argentine, Alabatta, or German silver, manufactured or unmanufactured.
- Articles embroidered with gold, silver, or other metal.
- Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand.
- Asses' skins.
- Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes.
- Baskets and all other articles composed of grass, osier, palmleaf, straw, whalebone, or willow, not otherwise provided for.
- Bay rum.
- Beads of amber, composition, or wax, and all other beads.
- Benzoates.
- Bologna sausages.
- Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component part.
- Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for.
- Brooms and brushes of all kinds.
- Cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal.
- Canes and sticks for walking, finished or unfinished.
- Capers, pickles, and sauces of all kinds, not otherwise provided for.
- Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material.
- Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by men, women, or children, and not otherwise provided for.
- Card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed.
- Carpets, carpeting, hearth rugs, bedsides, and other portions of carpeting, being either Aubusson, Brussels, ingrain, Saxony, Turkey, Venetian, Wilton, or any other similar fabric.
- Carriages and parts of carriages.
- Cayenne pepper.
- Cheese.
- Cinnamon.
- Clocks and parts of clocks.
- Clothing, ready made, and wearing apparel of every description, of whatever material composed, made up or manufactured wholly or in part by the tailor, sempstress, or manufacturer.
- Coach and harness furniture of all kinds.
- Coal.
- Coke and culm of coal.
- Combs of all kinds.
- Composition of glass or paste, when set.
- Confectionary of all kinds, not otherwise provided for.
- Coral, cut or manufactured.

Corks.

Cotton cords, gimps, and galloons.

Court-plaster.

Crayons of all kinds.

Cutlery of all kinds.

Diamonds, gems, pearls, rubies, and other precious stones, and imitations of precious stones, when set in gold, silver, or other metal.

Dolls, and toys of all kinds.

Earthen, China, and stone ware, and all other wares, composed of earthy and mineral substances, not otherwise provided for.

Epaulets, galloons, laces, knots, stars, tassels, tresses and wings of gold, silver, or other metal.

Fans and fire-screens of every description, of whatever material composed.

Feathers and flowers, artificial or ornamental, and parts thereof, of whatever materials composed.

Fire-crackers.

Flats, braids, plaits, sparterre and willow squares, used for making hats or bonnets.

Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished.

Furniture, cabinet and household.

Ginger, ground.

Glass, colored, stained, or painted.

Glass crystals for watches.

Glasses or pebbles for spectacles.

Glass tumblers, plain, moulded, or pressed, not cut or punted.

Paintings on glass.

Porcelain glass.

Grapes.

Gum benzoin or Benjamin.

Hair pencils.

Hat bodies of cotton.

Hats and bonnets, for men, women, and children, composed of straw, satin straw, chip, grass, palmleaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for.

Hemp, unmanufactured.

Honey.

Human hair, cleansed or prepared for use.

Ink and ink powder.

Iron, in bars, blooms, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for.

Castings of iron.

Old or scrap iron.

Vessels of cast iron.

Japanned ware of all kinds, not otherwise provided for.

Jewelry, real or imitation.

Jet and manufactures of jet, and imitations thereof.

Lead pencils.

Maccaroni, vermicelli, gelatine, jellies, and all similar preparations.

Manufactures of the bark of the cork tree, except corks.

Manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory.

Manufactures, articles, vessels, and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals or any other metal shall be the component material of chief value.

Manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom or otherwise, by machinery, or with the needle or other process.

Manufactures, articles, vessels, and wares, of glass, or of which glass shall be a component material, not otherwise provided for.

Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for.

Manufactures and articles of marble, marble paving tiles, and all other marble more advanced in manufacture than in slabs or blocks in the rough.

Manufactures of paper, or of which paper is a component material, not otherwise provided for.

Manufactures, articles, and wares of papier mache.

Manufactures of wood, or of which wood is a component part, not otherwise provided for.

Manufactures of wool, or of which wool shall be the component material of chief value, not otherwise provided for.

Medicinal preparations, not otherwise provided for.

Metallic pens.

Mineral waters.

Molasses.

Muskets, rifles, and other fire-arms.

Nuts, not otherwise provided for.

Ochres and ochrey earths, used in the composition of painters' colors, whether dry or ground in oil.

Oil-cloth of every description, of whatever material composed.

Oils, volatile, essential or expressed, and not otherwise provided for.

Olive oil in casks, other than salad oil.

Olive salad oil, and all other olive oil, not otherwise provided for.

Olives.

Paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper not otherwise provided for.

Paper boxes, and all other fancy boxes.

Paper envelopes.

Parasols and sunshades.

Parchment.

Pepper.

Plated and gilt ware of all kinds.

Playing cards.

Plums.

Potatoes.
 Red chalk pencils.
 Saddlery of all kinds, not otherwise provided for.
 Salmon, preserved.
 Sealing wax.
 Sewing silks, in the gum or purified.
 Shoes composed wholly of India rubber.
 Side-arms of every description.
 Silk twist and twist composed of silk and mohair.
 Silver-plated metal, in sheets or other form.
 Soap—Castile, perfumed, Windsor, and all other kinds.
 Sugar of all kinds.
 Syrup of sugar.
 Tobacco, unmanufactured.
 Twines and pack-thread, of whatever material composed.
 Umbrellas.
 Vellum.
 Vinegar.
 Wafers.
 Water colors.
 Wood unmanufactured, not otherwise provided for, and fire-wood.
 Wool, unmanufactured.

SCHEDULE D.—(*Twenty-five per centum ad valorem.*)

Borax or tinctal.
 Burgundy pitch.
 Buttons and button moulds, of all kinds.
 Baizes, bockings, flannels, and floor-cloths, of whatever material composed, not otherwise provided for.
 Cables and cordage, tarred or untarred.
 Calomel, and all other mercurial preparations.
 Camphor, crude.
 Cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids.
 Floss silks, feather beds, feathers for beds, and downs of all kinds.
 Grass-cloth.
 Hair-cloth, hair seating, and all other manufactures of hair, not otherwise provided for.
 Jute, sisal grass, coir, and other vegetable substances, manufactured, not otherwise provided for.
 Manufactures composed wholly of cotton, not otherwise provided for.
 Manufactures of goat's hair or mohair, or of which goat's hair or mohair shall be a component material, not otherwise provided for.
 Manufactures of silk, or of which silk shall be a component material, not otherwise provided for.
 Manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for.

Matting, China, and other floor matting and mats, made of flags, jute, or grass.

Roofing slates and slates other than roofing slates.

Woolen and worsted yarn.

SCHEDULE E.—(*Twenty per centum ad valorem.*)

Acids—acetic, acetous, benzoic, boracic, chromic, citric, muriatic, white and yellow, nitric, pyroligneous and tartaric, and all other acids of every description, used for chemical or medicinal purposes, or for manufacturing, or in the fine arts, not otherwise provided for.

Aloes.

Alum.

Amber.

Ambergris.

Angora, Thibet, and other goat's hair or mohair, unmanufactured.

Anniseed.

Animal carbon.

Antimony, crude and regulus of.

Arrow-root.

Articles, not in a crude state, used in dyeing or tanning, not otherwise provided for.

Assafoetida.

Bacon.

Bananas.

Barley.

Beef.

Beeswax.

Berries, vegetables, flowers and barks, not otherwise provided for.

Bismuth.

Bitter apples.

Blankets of all kinds.

Blank books, bound or unbound.

Blue or Roman vitriol, or sulphate of copper.

Boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber to be used in building wharves.

Boucho leaves.

Breccia.

Bronze liquor.

Bronze powder.

Butter.

Cadmium.

Calamine.

Cantharides.

Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women, and children.

Cassia buds.

Castor oil.

Castorum.

Cedar wood, ebony, granadilla, mahogany, rose-wood, and satin-wood, unmanufactured.

Chocolate.

Chromate of lead.

Chromate, bichromate, hydriodate, and prussiate of potash.

Cobalt.

Cocoanuts.

Oculus indicus.

Copperas or green vitriol, or sulphate of iron.

Copper rods, bolts, nails, and spikes.

Copper bottoms.

Copper in sheets or plates, called brazier's copper, and other sheets of copper, not otherwise provided for.

Cream of tartar.

Cubebs.

Dried pulp.

Emery.

Ether.

Extract of indigo.

Extracts and decoctions of logwood and other dye woods, not otherwise provided for.

Extract of madder.

Felspar.

Fig blue.

Fish, foreign, whether fresh, smoked, salted, dried, or pickled, not otherwise provided for.

Fish glue or isinglass.

Fish skins.

Flaxseed.

Flour of sulphur.

Frankfort black.

French chalk.

Fruit, green or ripe, not otherwise provided for.

Fulminates, or fulminating powders.

Furs, dressed on the skin.

Gambose.

Glue.

Green turtle.

Gunny cloth.

Gunpowder.

Hair, curled, moss, sea-weed, and all other vegetable substances used for beds or matrasses.

Hams.

Hats of wool.

Hat bodies, made of wool, or of which wool shall be a component material of chief value.

Hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value.

Hemp seed or linseed, and rape-seed oil, and all other oils used in painting.

Indian corn and corn meal.

- Ipecacuanha.
- Iridium.
- Iris or orris root.
- Iron liquor.
- Ivory or bone black.
- Jalap.
- Juniper berries.
- Lac spirits.
- Lac sulphur.
- Lampblack.
- Lard.
- Leather, tanned, bend or sole.
- Leather, upper, of all kinds.
- Leads, in pigs, bars or sheets.
- Leaden pipes.
- Leaden shot.
- Leeches.
- Linens of all kinds.
- Liquorice paste, juice, or root.
- Litharge.
- Malt.
- Manganese.
- Manna.
- Manufactures of flax, not otherwise provided for.
- Manufactures of hemp, not otherwise provided for.
- Marble, in the rough, slab, or block, unmanufactured.
- Marine coral, unmanufactured.
- Medicinal drugs, roots, and leaves, in a crude state, not otherwise provided for.
- Metals, Dutch and bronze, in leaf.
- Metals, unmanufactured, not otherwise provided for.
- Mineral and bituminous substances, in a crude state, not otherwise provided for.
- Musical instruments of all kinds, and strings for musical instruments of whipgut, or catgut, and all other strings of the same material.
- Needles of all kinds, for sewing, darning, or knitting.
- Nitrate of lead.
- Oats and oatmeal.
- Oils—neatsfoot, and other animal oil, spermaceti, whale, and other fish oil, the produce of foreign fisheries.
- Opium.
- Oranges, lemons, and limes.
- Orange and lemon peel.
- Osier or willow, prepared for basket makers' use.
- Patent mordant.
- Paints, dry or ground in oil, not otherwise provided for.
- Paper hangings, and paper for screens or fireboards.
- Paving-stones.
- Paving and roofing tiles and bricks.
- Pearl or hulled barley.

Periodicals, and other works, in the course of printing and republication in the United States.

Pineapples.

Pitch.

Plantains.

Plaster of Paris, when ground.

Plumbago.

Pork.

Potassium.

Prussian blue.

Pumpkins.

Putty.

Quicksilver.

Quills.

Red chalk.

Rhubarb.

Rice, or paddy.

Roll brimstone.

Roman cement.

Rye, and rye flour.

Saddlery, common, tinned, or japed.

Saffron, and saffron cake.

Sago.

Sal soda, and all carbonates of soda, by whatever names designated, not otherwise provided for.

Salts—Epsom, Glauber, Rochelle, and all other salts and preparation of salts, not otherwise provided for.

Sarsaparilla.

Seppia.

Shaddocks.

Sheathing paper.

Skins, tanned and dressed, of all kinds.

Skins of all kinds, not otherwise provided for.

Slate pencils.

Smalts.

Spermaceti candles and tapers.

Spirits of turpentine.

Sponges.

Spunk.

Squills.

Starch.

Stearine candles and tapers.

Steel, not otherwise provided for.

Stereotype plates.

Still bottoms.

Sulphate of barytes, crude or refined.

Sulphate of quinine.

Tallow candles.

Tapioca.

Tar.

Thread laces and insertings.

Type metal.
 Types, new or old.
 Vanilla beans.
 Verdigris.
 Velvet, in the piece, composed wholly of cotton.
 Velvet, in the piece, composed of cotton and silk, but of which cotton is the component material of chief value.
 Vermillion.
 Wax candles and tapers.
 Whalebone, the produce of foreign fisheries.
 Wheat and wheat flour.
 White and red lead.
 Whiting, or Paris white.
 White vitriol, or sulphate of zinc.
 Window glass, broad, crown, or cylinder.
 Woollen listings.
 Yams.

SCHEDULE F.—(*Fifteen per centum ad valorem.*)

Arsenic.
 Bark, Peruvian.
 Bark, Quilla.
 Brazil paste.
 Brimstone, crude, in bulk.
 Codilla, or tow of hemp or flax.
 Cork-tree bark, unmanufactured.
 Diamonds, glaziers', set or not set.
 Dragon's blood.
 Flax, unmanufactured.
 Gold and silver leaf.
 Mineral kermes.
 Silk, raw, not more advanced in manufacture than singles, tram, and thrown, or organzine.
 Steel in bars, cast, shear, or German.
 Terne tin plates.
 Tin foil.
 Tin in plates or sheets.
 Tin plates, galvanized, not otherwise provided for.
 Zinc, spelter, or teutenegue, in sheets.

SCHEDULE G.—(*Ten per centum ad valorem.*)

Ammonia.
 Annatto, Rancon or Orleans.
 Barrilla.
 Bleaching powders, or chloride of lime.
 Books printed, magazines, pamphlets, periodicals, and illustrated newspapers, bound or unbound, not otherwise provided for.
 Building stones.
 Burr stones, wrought or unwrought.

Cameos and mosaics, and imitations thereof, not set.
 Chronometers, box or ships', and parts thereof.
 Cochineal.
 Cocoa.
 Cocoa shells.
 Compositions of glass or paste, not set.
 Cudbear.
 Diamonds, gems, pearls, rubies, and other precious stones, and imitations thereof, when not set.
 Engravings or plates, bound or unbound.
 Hempseed, linseed, and rapeseed.
 Fuller's earth.
 Furs, hatters', dressed or undressed, not on the skin.
 Furs, undressed, when on the skin.
 Goldbeaters' skins.
 Gum Arabic and gum Senegal.
 Gum tragacanth.
 Gum Barbary.
 Gum East India.
 Gum Jedda.
 Gum substitute, or burnt starch.
 Hair of all kinds, uncleaned and unmanufactured.
 India rubber, in bottles, slabs, or sheets, unmanufactured.
 Indigo.
 Kelp.
 Lemon and lime juice.
 Lime.
 Maps and charts.
 Music and music paper, with lines, bound or unbound.
 Natron.
 Nux vomica.
 Oils, palm and cocoanut.
 Orpiment.
 Palm leaf, unmanufactured.
 Polishing stones.
 Pumice and pumice stones.
 Ratans and reeds, unmanufactured.
 Rotten stone.
 Sal ammonia.
 Saltpetre, (or nitrate of soda, or potash,) refined or partially refined.
 Sulphuric acid, or oil of vitriol.
 Soda ash.
 Tallow, marrow, and all other grease and soap stocks and soap stuffs, not otherwise provided for.
 Terra japonica, or catechu.
 Watches and parts of watches.
 Watch materials of all kinds, not otherwise provided for.
 Woad or pastel.

SCHEDULE H.—(*Five per centum ad valorem.*)

- Alcornoque.
- Argol, or crude tartar.
- Bells, when old, or bell metal, fit only to be remanufactured.
- Berries, nuts, and vegetables, used exclusively in dyeing or in composing dyes; but no article shall be classed as such that has undergone any manufacture.
- Brass in pigs or bars.
- Brass, when old, and fit only to be remanufactured.
- Brazil wood, and all other dye wood, in sticks.
- Bristles.
- Chalk, not otherwise provided for.
- Clay unwrought.
- Copper in pigs or bars.
- Copper, when old, and fit only to be remanufactured.
- Flints.
- Grindstones, wrought or unwrought.
- Horns, horn-tips, bones, bone-tips, and teeth, unmanufactured.
- Ivory, unmanufactured.
- Ivory nuts, or vegetable ivory.
- Kermes.
- Lac dye.
- Lastings suitable for shoes, boots, bootees, or buttons, exclusively.
- Madder, ground.
- Madder root.
- Manufactures of mohair cloth, silk twist, or other manufacture of cloth suitable for the manufacture of shoes, boots, bootees, or buttons exclusively.
- Nickel.
- Nutgalls.
- Pearl, mother of.
- Pewter, when old, and fit only to be remanufactured.
- Rags, of whatever material.
- Raw hides and skins of all kinds, whether dried, salted, or pickled, not otherwise provided for.
- Safflower.
- Saltpetre or nitrate of soda, or potash, when crude.
- Seedlac.
- Shellac.
- Sumac.
- Tin in pigs, bars, or blocks.
- Tortoise and other shells, unmanufactured.
- Turmeric.
- Waste, or shoddy.
- Weld.
- Zinc, spelter, or teutenegue, unmanufactured, not otherwise provided for.

SCHEDULE I.—(*Exempt from duty.*)

Animals imported for breed.

Bullion, gold and silver.

Cabinets of coins, medals, and other collections of antiquities.

Coffee and tea, when imported direct from the place of their growth or production, in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges.

Coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner.

Coins, gold, silver, and copper.

Copper ore.

Copper, when imported for the United States mint.

Cotton.

Felt, adhesive, for sheathing vessels.

Garden seeds, and all other seeds not otherwise provided for.

Goods, wares, and merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed: *Provided*, That all regulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with.

Guano.

Household effects, old and in use, of persons or families from foreign countries, if used abroad by them; and not intended for any other person or persons, or for sale.

Junk, old.

Models of inventions and other improvements in the arts: *Provided*, That no article or articles shall be deemed a model or improvement which can be fitted for use.

Oakum.

Oil, spermaceti, whale, and other fish, of American fisheries, and all other articles the produce of such fisheries.

Paintings and statuary, the production of American artists residing abroad, and all other paintings and statuary: *Provided*, The same be imported in good faith as objects of taste, and not of merchandise.

Personal and household effects (not merchandise) of citizens of the United States dying abroad.

Plaster of Paris, unground.

Platina, unmanufactured.

Sheathing copper; but no copper to be considered such, and admitted free, except in sheets of forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot.

Sheathing metal.

Specimens of natural history, mineralogy, or botany.

Trees, shrubs, bulbs, plants, and roots, not otherwise provided for.

Wearing apparel in actual use, and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States: *Provided*, That this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment or for sale.

Approved, July 30, 1846.

No. 64.

Circular to collectors and other officers of the customs.

TREASURY DEPARTMENT,

April 8, 1847.

Numerous communications have been received at this department, from importers of wines and distilled spirits, requesting that the practice, which has heretofore existed in some of the ports, of storing such imports in the cellars or stores of the importer, under the joint locks of the importer and surveyor of the port, may be continued.

After a careful examination of existing laws, it has been decided that when that portion of the *third* section of the act of 2d March, 1833, which required the payment of all duties in cash from and after the 30th June, 1842, came into operation, it became the duty of the collectors to designate the stores in which wines and distilled spirits might be deposited, either to secure the duties, or to retain the right of drawback; and that, consequently, so much of the first section of the act of 20th April, 1818, as gave any joint custody to the importer was null and void.

The warehousing act, in a measure, revives the provisions of the first section of the act of 1818, by authorizing a credit upon the duties chargeable on wines and distilled spirits, as well as upon all other goods; but requires that such goods "shall be taken possession of *by the collector*, and deposited in the public stores, or in other stores, to be agreed on by the collector, or other chief revenue officer of the port, and the owner, importer or consignee, the said stores to be secured in the manner provided for by the first section of the act of 20th April, 1818." By the fifth section of the warehousing act, the Secretary of the Treasury is authorized to make, from time to time, such regulations, not inconsistent with the laws of the United States, as might be necessary to give full effect to the provisions of the act.

By the act of 17th June, 1844, the employment of additional inspectors of the customs, in any of the ports, was prohibited; since the passage of the law last referred to, the commerce of the country has greatly increased, and the importations far exceed those of that year, or the year previous, and the duties of the inspectors have been proportionately augmented. In some of the ports the number of inspectors employed are barely adequate for the prompt dis-

charge of those duties which involve the safety of the revenue. All these applications must be granted or refused, and if all the applications for the use of private stores were granted, the number of officers that must necessarily be withdrawn from other duties to act as storekeepers would render it impossible to transact the public business.

Whilst the department would cheerfully acquiesce in any reasonable request, not inconsistent with the laws of the United States, that may be made by importers, yet the public interest demands that it should reiterate the instructions heretofore given—that all goods, whether stored under the warehousing act, or under former laws, shall be stored in public stores hired by the collector on account of the government.

The attention of the department has also been called to the fact that the certificates, issued under the provisions of the forty-first section of the act of 1799, to accompany casks, vessels or cases of distilled spirits, are seldom, if ever, returned by the importer or purchaser, after such cask, vessel or case has been emptied of its contents, and that the marks placed upon such cask, vessel or case, in conformity with the thirty-ninth section of the same act, are seldom, if ever, defaced or obliterated in the presence of an officer of the customs, as is required by the forty-fourth section of that act. Under these circumstances, it is deemed advisable to instruct the surveyors not to grant any certificate to accompany any cask, vessel or case containing distilled spirits, until such cask, vessel or case has been actually delivered to the importer, unless due entry thereof has been made to transport the same coastwise, under the provisions of the fifth section of the act of 3d March, 1819, from the public stores in one port to those in another port, with benefit of drawback on exportation from the second port; in which latter case the certificates should be retained by the surveyor of the second port, until such imports are delivered to the owner, consignee or agent, or until the same be exported; and in case of the exportation thereof, the certificates should be returned by the surveyor at the port of exportation to the surveyor at the port of importation.

As the certificates in question are only required to accompany such imports, "wherever the same may be sent within the limits of the United States," no such certificates should be issued while such imports are deposited in the public stores to retain the right of drawback.

R. J. WALKER,
Secretary of the Treasury

No. 65.

Circular to collectors and other officers of the customs.

TREASURY DEPARTMENT,

July 20, 1847.

The practice of marking at the time of entry various descriptions of imported merchandise in pursuance of former regulations, deemed necessary when prescribed, being found to devolve a heavy expense upon the accruing revenue from customs, without, it is believed, adding to its security, and moreover, not perceiving, under existing provisions of law, any necessity for marking many articles heretofore subjected to that process, it is deemed expedient to direct a discontinuance of the practice in future, with the exception of the following mentioned articles, to wit: foreign distilled spirits, and wines, and also coffee and tea, when liable to duty, under the existing tariff act.

R. J. WALKER,

Secretary of the Treasury.

No. 66.

Revenue marine. Circular to officers commanding the revenue vessels and to collectors charged with disbursements on account of said vessels.

TREASURY DEPARTMENT,

October 8, 1847.

It appears that the expenditures on account of the revenue marine for the last fiscal year greatly exceeded the sum which, in my opinion, ought to be disbursed for the service. No censure, however, can be attached to any one on this account. These large expenditures have grown chiefly out of the construction and employment of steam vessels.

No contract for the building of any steam vessel has been made by me. These contracts were all entered into by my predecessors in office. From the information placed before my predecessors, at the time these contracts were made by them, the construction of these vessels for the revenue marine was no doubt deemed by them highly useful and beneficial. Entertaining, however, a contrary opinion, almost immediately after entering upon the duties of this department I suspended the further execution of all contracts for the construction of these steam vessels not already completed.

Upon appeal, however, by the parties concerned, from my decision, for the opinion of the Attorney General of the United States, it was decided by that officer that these contracts were obligatory in law upon the government, and after a careful investigation, concurring as I did in that opinion, and unwilling to violate the faith

of the government plighted to individuals, under competent authority by my predecessors, I was reluctantly constrained to revoke the suspension of the contracts and permit the construction of these vessels to proceed. These contracts being brought, however, now almost entirely to a close, and the faith of the government being no longer implicated thereafter in a continuance of such expenditures, I have resolved to bring them to a close.

To accomplish this most desirable object, and save thereby annually to the government a very large expenditure, amounting to several hundred thousand dollars, it is determined to dispense with all future expenditures, (except payments now due,) on account of steam vessels for the revenue marine. Such of these vessels as are not fit for sea service will be converted into light ships, in which capacity they will be exceedingly useful, the machinery being first taken out and sold for the benefit of the government, on previous advertisement, to the highest bidder for cash at public auction. The remainder of these vessels can be rendered highly serviceable in the navy or on the coast survey; but are not at all adapted to the revenue marine. This being accomplished, it is determined to reduce the whole expenditure for the revenue marine after the first day of November next, to an annual sum not exceeding in the whole one hundred and seventy-five thousand dollars. With a view to this reduction the number of petty officers, cooks, stewards, seamen, and boys, allowed to the different sailing vessels now in commission after the beforementioned date will be found in the annexed table, marked A, and no other expenditure must be created except on account of the payment of officers and of contracts for ship chandlery and rations, which shall have been previously sanctioned by the department.

No other payments, not specially authorized, will be made on any account, instructions to this effect having been this day issued by this department to the First Auditor and First Comptroller of the treasury.

The object of this regulation is to save useless and extravagant expenditures, to consult a judicious economy expedient at all times, but especially during war, and to bring these disbursements, like payments out of the treasury, under the guards and checks established by law for such payments by the prior examination of the proper accounting officers of the treasury and the supervision of this department. The cordial aid and co-operation of the collectors of the customs, as well as of all officers of the revenue marine in carrying these measures into execution is expected by this department.

R. J. WALKER,
Secretary of the Treasury.

N. B. Collectors and other disbursing officers are requested to designate upon the abstract for the present quarter such payment as may have been made under the instructions contained in this circular.

Complement of petty officers, cooks, stewards, seamen, and boys, allowed to each class of revenue vessels on and after the 1st day of November next.

Class.	A.							
	Boatsw'n.	Gunner.	Carpenter.	Cook.	Stewards.	Seamen.	Boys.	Rations in kind, per diem.
First.....	1	1	1	1	2	16	6	23
Second.....	1	1	1	1	2	14	4	19
Third.....	1	1	1	1	2	12	4	17

The revenue schooner is of the class, and the crew list and pay rolls will be regulated accordingly.

No. 67.

Circular to collectors of the customs.

TREASURY DEPARTMENT,
October 30, 1847

From the origin of this government, down to the present period, it is believed that confidential services, with a view to the protection of the revenue, have been rendered by agents and officers unknown as such to the community, and especially to persons engaged in smuggling. To deter persons from engaging in such frauds upon the revenue, to detect and punish the guilty, and to diminish, if not altogether prevent smuggling, confidential services by confidential agents and officers cannot, it is believed, be safely abolished.

In order to retrench, however, all expenditures which are not absolutely necessary, and to prevent any possible abuses growing out of this system hereafter, the collectors of the customs are directed to carry into immediate effect the following instructions:

1st. To discontinue at once the employment of more than one confidential inspector, at any one port of entry.

2d. To pay a per diem to such inspectors only for such days as they may show to your satisfaction that they have been actually engaged in such confidential service.

3d. To require from them in each port, respectively, weekly reports to the collector from whom they may have derived their appointment, in which reports should be communicated all their proceedings, and their views and opinions as to the best means from time to time of detecting or preventing smuggling, of discovering and arresting the guilty, of seizing the smuggled goods, and inflicting all the penalties prescribed by law.

4th. The whole compensation, both per diem and mileage allow-

ed to any one inspector in any one year, commencing on the 1st of November, 1847, shall not exceed twelve hundred dollars.

A copy of this circular has been communicated to the First Auditor and First Comptroller of the treasury, in order that these instructions may be carried into effect by them in settling the future accounts of the collectors.

R. J. WALKER,
Secretary of the Treasury.

No. 68.

Circular to collectors and other officers of the customs.

TREASURY DEPARTMENT,
November 1, 1847.

By directions heretofore given since the adjournment of Congress in relation to markers, revenue cutters, confidential inspectors, &c., this department has proceeded as rapidly as the information obtained would permit to reduce the expenses of collecting the revenue, and to render those accounts more subject to the regular supervision of the accounting officers of the treasury. Economy, at all times so desirable in the public expenditures, is still more imperative during a war by which the expenses of the government are largely augmented, and its credit required to negotiate heavy loans. Under such circumstances, the department cannot doubt but that the several collectors and other officers of the customs, who have so faithfully discharged their official duties, and promptly paid over the public moneys, without any default whatever, will, in view of the necessity of the case at present, cheerfully co-operate in the retrenchment and reduction now proposed. The following directions are given upon this subject, to take effect from and after the 1st of December next:

1st. Under the head of inspectors, &c. The expenses in the different ports under this head reach very nearly to the sum of one million of dollars. It is proposed to reduce this amount ten per cent. The orders already given in relation to confidential inspectors will of itself make some small reduction of the expenditures under this head; but to effect the whole of the retrenchment it will be necessary, and you are so instructed, to dispense with all inspectors who are not actively, efficiently, and usefully employed in the public service. Where temporary inspectors are employed at ports that are only opened to navigation during a portion of the year, no payment must be made for their services except when actually employed during the season of navigation; and the accounting officers of the treasury will be instructed to allow no other payments in settling the accounts of the collectors. It is expected that the services required by law from inspectors will be performed by themselves, and that no expense will be incurred for assistants. The same instruction is also given as to assistants, in relation to weighers,

gaugers and measurers, unless in cases where a laborer may be indispensable in aid of their duties, to be ascertained first, and recommended by the collector, and approved by the Secretary of the Treasury, and not to exceed for such labor one dollar per day. Wherever the number of weighers, gaugers and measurers can be diminished at any port without injury to the public service, it is expected that this will be done by the collectors. It is presumed that no square yard measurers or computers have been continued for that purpose. It is expected that the 4th section of the act of 30th July, 1846, and the instructions of this department of the 25th of November last in regard thereto, will be carried strictly into execution.

2d. In the accounts of some of the collectors, there have been items heretofore allowed in a few of the ports for "extra clerk hire." No allowance on this account will be made hereafter.

3d. Under the head of "contingent expenses," there must be a reduction of ten per cent., at least, in each of the ports, as compared with the same expenses for the fiscal year ending on the 30th of June, 1846, and such additional reductions thereof as can be made by the collectors.

4th. It is expected that the collectors will report without delay to this department such further reductions in the expenses of collecting the revenue as can be made, in their opinion, without injury to the public service.

R. J. WALKER,
Secretary of the Treasury.

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No. 69.

Circular to collectors and other officers of the customs, charged with disbursements on account of the revenue marine, and to the officers of that service.

TREASURY DEPARTMENT,
November 1, 1847.

In order more effectually to enforce the instructions contained in the circular of the 8th of October last, relating to disbursements on account of the revenue marine, commanding officers are required to present to the collectors under whose superintendence they may be placed, on the 20th of each month, requisitions for such articles as may be needed for the ensuing month, which requisitions (except for rations) the collectors will enclose to the department for approval.

Each requisition will be provided with columns for dollars and cents, and the prices must be carried out.

R. J. WALKER,
Secretary of the Treasury.

No. 70.

Circular to collectors and other officers of the customs.

TREASURY DEPARTMENT,
November 9, 1847.

Herewith you will find copies of letters from this department, under date of the 6th instant, and May 2d, 1833, the first being directed to the collector at Petersburg, Va., and the second to the collector at New York, to which you will please conform in such cases.

R. J. WALKER,
Secretary of the Treasury.

TREASURY DEPARTMENT,
November 6, 1847.

SIR: Your letter of yesterday has been received, and in reply to your first inquiry, I would answer, in the language of the law prescribing the duties and compensation of the inspectors of the revenue, that the per diem allowed to such officer, "for every day he shall be actually employed in aid of the customs," extends to preventive duties as well as to other services. If he regularly visits the port for the purpose of performing his duties as inspector, he is not to be deprived of his compensation for that day because he may find no vessel there, or none requiring the discharge of his official duties. If, however, very few vessels arrive at such port, and there is consequently very little of public duty for an inspector to perform, the employment of a regular inspector at such port ought to be discontinued; and in such cases an occasional inspector only ought to be employed, who should be allowed only for such days as those on which his services would necessarily be required. On this subject, you should exercise a sound discretion, taking care to protect the government from all unnecessary expenditure. As to your second question: If the inspector is absent on his own private business, he certainly cannot be allowed compensation for that day. Sickness is a visitation of Providence, and is a misfortune and not a fault of the inspector. If the inspector is ready at all times, to the extent of his ability and physical strength, and is generally and usually able to perform his duty, and does perform it faithfully, he should not be deprived of his compensation on account of a temporary and occasional sickness. If, however, he is, from any cause whatever, generally and habitually disabled from a performance of his duty, and cannot and does not perform it, neither the collector nor Secretary of the Treasury have any right, under the law, to create pensions, or a list of retired invalids in the custom-house, however meritorious the inspector may be; and, in such case, the facts should be reported by the collector to the Secretary of the Treasury, in order that the services of such indi-

vidual should be discontinued, and his place filled by some competent person, if such services cannot be dispensed with; and, if they can, then that place should remain vacant until the public business shall require it to be again filled.

In thus giving, in reply to your inquiries, the instructions required by the law, the department, whilst performing its duty in obedience to the higher authority of Congress, has endeavored to avoid all injustice towards officers whose services are generally so arduous, severe, and responsible, as the corps of inspectors, in the custom-houses of the United States. These instructions are general in relation to all inspectors. You will perceive, however, in relation to the circular of the 30th of October, 1847, that it is confined to a class of persons therein described as confidential inspectors. There is none such at your port, nor is it contemplated that any such will be required, and in limiting the number to one, in any one port, it was designed thus to reduce the number where more than one was employed at any one port, and not to authorize the employment even of any one confidential inspector at any one port, unless first specially authorized by the department.

I enclose you herewith a copy of the opinion of one of my predecessors upon this subject, which is in accordance with the views now entertained by this department, and to which, as well as the instructions given in this letter, you will be pleased to conform.

Very respectfully, your obedient servant,

R. J. WALKER,

Secretary of the Treasury.

COLLECTOR OF THE CUSTOMS,

Petersburg, Va.

TREASURY DEPARTMENT,

May 2, 1833.

SIR: A communication has been received from the surveyor of your port, under date of the 15th ultimo, respecting allowance of pay to inspectors who may be confined by sickness, the department has to observe in answer, that, when an inspector, other than an occasional inspector, is taken ill, while on duty, and it is made to appear to the satisfaction of the surveyor that he is unable, through illness, to perform his duty, his allowance may be continued during such absence, unless it shall appear that the disqualification is of a permanent nature. A copy of this letter has been transmitted to the surveyer for his information.

I am, very respectfully, your obedient servant,

LOUIS McLANE,

Secretary of the Treasury.

COLLECTOR OF THE CUSTOMS,

New York.

No. 71.

*Circular to collectors and other officers of the customs.*TREASURY DEPARTMENT,
November 15, 1847.

In the circular of this department of the 1st instant will be found the following instructions: "It is expected that the services required by law from inspectors will be performed by themselves, and that no expense will be incurred for assistants. The same instruction is also given as to assistants, in relation to weighers, guagers, and measurers, unless in cases where labor may be indispensable in aid of their duties, to be ascertained first and recommended by the collector, and approved by the Secretary of the Treasury, and not to exceed for such labor one dollar per day." It was not designed by these instructions to reduce in any way at any port the standard of the wages of labor, or to fix them at a price below the current rate; on the contrary, you are instructed to make no such reduction. But it having been represented to the department, that upon many days throughout the year no additional labor was required by weighers, guagers, and measurers, the object of the circular was to fix the maximum sum to be allowed for labor to any one weigher, guager, or measurer, namely: not to exceed in any case an aggregate equal to one dollar a day for the whole year, unless in cases where such aggregate must be greater, and then only to be allowed by the order of the Secretary of the Treasury, on special report from a collector. The object of the circular was to reduce the aggregate allowance in the accounts of collectors, for weighers, guagers, and measurers, under the head of labor, and not to affect in any way the actual amount of wages to be paid to any one laborer for an actual day's work, which ought to be regulated by the market price at the time at each port respectively. This circular may lessen the number of persons employed as assistants by weighers, guagers, and measurers, confining it to the number absolutely needed each day, but it will not nor must it be so construed as to reduce the wages for labor to a dollar a day where a higher price is allowed for a day's labor at such port.

R. J. WALKER,
Secretary of the Treasury.

No. 72.

Circular to collectors and to surveyors at ports acting as collectors.

TREASURY DEPARTMENT, December 4, 1847.

This department having determined to submit to the prior supervision of the accounting officers of the treasury the expenses of

collecting the revenue at the several ports, as well to facilitate the settlement of these accounts as to secure a more perfect accountability and the utmost economy in every branch of this department, consistent with the proper performance of the duty, you will submit to the First Comptroller of the treasury, estimates of the expenses of collecting the revenue at your port for the quarter commencing on the 1st of April, 1848, and for each succeeding quarter, classifying the estimated expenditures under the several heads, as per table annexed.

Although considerable time may be required to prepare these estimates in advance, it is believed that it will be a saving of time in the aggregate throughout the year, prevent difficulties and delay in the adjustment of your accounts, and greatly advance the public interest.

The zeal which you have heretofore manifested in the discharge of your public duties, induces the confident expectation that you will cheerfully co-operate with the department in carrying these instructions into effect. The estimate should be mailed so as to reach the department at least one month in advance of the quarter.

R. J. WALKER,

Secretary of the Treasury.

No. 73.

TREASURY DEPARTMENT,

March 16, 1846.

SIR: In my letter of the 23d of February last to you, the statement was made, that the expense of collecting the revenue could be reduced \$537,864 below the expenditure of the last fiscal year. To insure this result, I respectfully recommend that a clause be inserted in the new tariff bill, limiting the expenses of collecting the revenue under the bill to a sum not exceeding \$1,520,000.

The sum expended in collecting the revenue is now almost exclusively within the discretion of the Secretary of the Treasury; the payments are frequently made merely upon his written order, without the intervention of those checks appertaining to the liquidation of other accounts, and the payments are not regulated by specific appropriations, made by law, as in other cases.

In my opinion, the expenses incident to the collection of the revenue should be regulated by specific appropriations, and the payments made subject to the checks applicable to the settlement of other accounts.

This great reform can only be introduced by the legislation of Congress; but if you think proper to require the coöperation of this department, it will be cheerfully granted.

Most respectfully, your obedient servant,

R. J. WALKER,

Secretary of the Treasury.

HON. JAMES J. MCKAY,

Chairman Com. Ways and Means.

No. 74.

TREASURY DEPARTMENT,
May 25, 1846.

SIR: Having been informed by you that the suggestions made in my letter of the 16th of March last, so far as required the limitation of the expenses incident to the collection of the revenue, and the regulation of the same by law, met the approbation of the Committee of Ways and Means, I enclose a provision for carrying these suggestions into effect.

This provision, it is believed, should be appended as a new section to the bill reported to the committee for reducing the duties on imports. If that bill should not become a law, and the provisions of the present tariff remain unaltered, the expenses incident to the collection of the revenue, including drawbacks, fishing bounties, and allowances, cannot with safety be limited to the sums now proposed by this department.

I have the honor to be, very respectfully,

Your obedient servant,

R. J. WALKER,
Secretary of the Treasury.

Hon. JAMES J. MCKAY,
*Chairman Com. Ways and Means,
House of Representatives.*

Be it further enacted, That the amount to be disbursed in payment of the expenses incident to the collection of the revenue shall not exceed, in the whole, for the fiscal year ending the 30th of June, 1847, or for any fiscal year succeeding, the sum of one million five hundred and twenty thousand dollars, and that the Secretary of the Treasury shall have full power to diminish any branch or item of said expenditures, so as to bring the aggregate amount within the limitation above mentioned; and that hereafter the whole gross amount of the public moneys, by whomsoever received or collected, shall be paid into the treasury, and all expenses incident to the collection of the revenue, not exceeding the amount above stated, shall be paid out of any money in the treasury not otherwise appropriated, and the accounts thereof shall be rendered to the proper accounting officers of the treasury for adjustment by them.

TREASURY DEPARTMENT,
May 25, 1846

Sir: Having been informed by you that the suggestions made in my letter of the 16th of March last, so far as regarding the limitation of the expenses incident to the collection of the revenue, and the regulation of the same by law, met the approbation of the Committee of Ways and Means, I enclose a provision for carrying these suggestions into effect.

This provision, it is believed, should be appended as a new section to the bill reported to the committee for reducing the duties on imports. If that bill should not become a law, and the provisions of the present tariff remain unaltered, the expenses incident to the collection of the revenue, including drawbacks, fishing duties, and allowances, cannot with safety be limited to the sums now proposed by this department.

I have the honor to be, very respectfully,

Your obedient servant,

R. J. WALKER,
Secretary of the Treasury.

Hon. JAMES J. MCKAY,
Chairman Com. Ways and Means,
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